

THE QUAKER AGENCY

OF MA. INCORPORATED

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1-14-85

Larry Stone - At long last, here's
the certificate, hope all is OK.

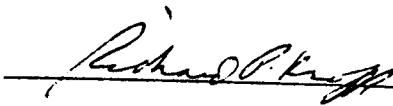
Regards, Karin

for Rick B

HAZARDOUS WASTE FACILITY CERTIFICATE OF LIABILITY INSURANCE

1. Evanston Insurance Company, (the "insurer"), of Evanston, Illinois 60201 hereby certifies that it has issued liability insurance covering bodily injury and property damage to Commercial Disposal Co., Inc. (the "Insured"), of 115 Wayside Avenue, Springfield, MA 01089 in connection with the insured's obligation to demonstrate financial responsibility under 310 CMR 30.908. The coverage applies at EPA Identification #MAD002791515, Commerical Disposal Co., Inc., 17 Town Way, West Springfield, MA 01089 for "nonsudden, accidental occurrences". The limits of liability are \$3,000,000 each occurrence and \$6,000,000 annual aggregate exclusive of legal defense costs. The coverage is provided under policy number IE 100525 issued on December 6, 1984. The effective date of said policy is November 28, 1984.
2. The Insurer further certifies the following with respect to the insurance described in Paragraph 1:
 - (a) Bankruptcy or insolvency of the Insured shall not relieve the Insurer of its obligations under the policy.
 - (b) The Insurer is liable for the payment of amounts within any deductible applicable to the policy, with a right of reimbursement by the insured for any such payment made by the insurer.
 - (c) Whenever requested by the Department, the Insurer agrees to furnish to the Department a signed duplicate original of the policy and all endorsements.
 - (d) Cancellation of the insurance, whether by the Insurer or the Insured, will be effective only upon written notice and only after the expiration of sixty (60) days after a copy of such written notice is received by the Department in which the facility(ies) is (are) located.
 - (e) Any other termination of the Insurance will be effective only upon written notice and only after the expiration of thirty (30) days after a copy of such written notice is received by the Department in which the facility(ies) is (are) located.

I hereby certify that the wording of this instrument is identical to the wording specified in 310 CMR 30.909(7) as such regulation was constituted on the date first above written, and that the Insurer is licensed to transact the business of insurance, or is eligible to provide insurance as an excess or surplus lines insurer, in one or more States.

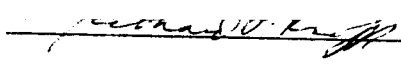

Richard P. Kropp
Vice President
Authorized Representative of
Evanston Insurance Company
Shand, Morahan Plaza
Evanston, Illinois 60201

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Richard P. Kropp
Vice President
Authorized Representative of
Evanston Insurance Company
Shand, Morahan Plaza
Evanston, Illinois 60201

UL 58

STANDA

**STEEL
UNDERGROUND
TANKS**

**FOR FLAMMABLE AND
COMBUSTIBLE LIQUIDS**



**UNDERWRITERS
LABORATORIES
INC. ©**



UNDERWRITERS LABORATORIES INC.

an independent, not-for-profit organization testing for public safety

1285 Walt Whitman Road, Melville, L.I., N.Y. 11746
1655 Scott Boulevard, Santa Clara, Calif. 95050
2602 Tampa East Blvd., Tampa, Fla. 33619
333 Pfingsten Road, Northbrook, Ill. 60062
207 East Ohio Street, Chicago, Ill. 60611

November 28, 1977

Revision pages for

STANDARD FOR STEEL UNDERGROUND TANKS FOR FLAMMABLE AND COMBUSTIBLE LIQUIDS

UL 58, SEVENTH EDITION

Accompanying this sheet is a revised page for the seventh edition of UL 58. New requirements are identified by vertical marginal rules.

These new requirements are now in effect.

The new requirements are substantially in accordance with UL's Bulletin on this subject dated October 6, 1977. The separation of 5/32 inch (4.0 mm) continuous weld has been changed to show that distance as a minimum, not a maximum. The backup bar thickness has been shown to be equal to the shell wall thickness to help clarify this requirement.

With the inclusion of the accompanying material, the Standard consists of pages dated as shown in the following check list:

Page	Date
1-3	October 29, 1976
4	November 28, 1977
5	October 29, 1976
6	November 28, 1977
7-16	October 29, 1976

Revised and/or additional pages may be issued from time to time.

Transmittal only — not a permanent part of the Standard



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October 29, 1976

**STANDARD FOR
STEEL UNDERGROUND TANKS FOR FLAMMABLE
AND COMBUSTIBLE LIQUIDS**

UL 58, SEVENTH EDITION

Accompanying this sheet is a copy of the seventh edition of UL 58 dated October 29, 1976.

As indicated on the Title Page this Standard is an American National Standard.

New product submittals made prior to the specified future effective date(s) will be judged under all of the requirements of this standard unless the submitter specifically requests that the product be judged under the current requirements. However, should the submitter elect this option, he should note that compliance with all the requirements of this standard will be required as a condition of continued Listing and Follow-Up Service after the effective date and signify his understanding of this in writing.

Revised and/or additional pages may be issued from time to time.

Transmittal only — not a permanent part of the Standard

OCTOBER 29, 1976

1

ANSI
B137.1-1976

UL 58

**STANDARD FOR
STEEL UNDERGROUND TANKS FOR FLAMMABLE AND
COMBUSTIBLE LIQUIDS**

First Edition — October, 1925
Second Edition — September, 1929
Third Edition — February, 1937
Fourth Edition — April, 1949
Fifth Edition — December, 1961
Sixth Edition — December, 1971

(The fifth and previous editions were originally titled
"Underground Tanks for Flammable Liquids")

SEVENTH EDITION

First ImpressionOctober 29, 1976

Approval as an American National Standard covers the numbered paragraphs on pages dated October 29, 1976. These pages should not be discarded when revised or additional pages are issued if it is desired to retain the approved text. Revisions of this Standard will be made by issuing revised or additional pages bearing their dates of issue.

Approved as ANSI B137.1-1971, July 27, 1971

Approved as ANSI B137.1-1976, July 23, 1976

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FOREWORD

A. This Standard contains basic requirements for products covered by Underwriters Laboratories Inc. (UL) under its Follow-Up Service for this category within the limitations given below and in the Scope section of this Standard. These requirements are based upon sound engineering principles, research, records of tests and field experience, and an appreciation of the problems of manufacture, installation, and use derived from consultation with and information obtained from manufacturers, users, inspection authorities, and others having specialized experience. They are subject to revision as further experience and investigation may show is necessary or desirable.

B. The observance of the requirements of this Standard by a manufacturer is one of the conditions of the continued coverage of the manufacturer's product.

C. A product which complies with the text of this Standard will not necessarily be judged to comply with the Standard if, when examined and tested, it is found to have other features which impair the level of safety contemplated by these requirements.

D. A product employing materials or having forms of construction differing from those detailed in the requirements of this Standard may be examined and tested according to the intent of the requirements and, if found to be substantially equivalent, may be judged to comply with the Standard.

E. UL, in performing its functions in accordance with its objectives, does not assume or undertake to discharge any responsibility of the manufacturer or any other party. The opinions and findings of UL represent its professional judgment given with due consideration to the necessary limitations of practical operation and state of the art at the time the Standard is processed. UL shall not be responsible to anyone for the use of or reliance upon this Standard by anyone. UL shall not incur any obligation or liability for damages, including consequential damages, arising out of or in connection with the use, interpretation of, or reliance upon this Standard.

F. Many tests required by the Standards of UL are inherently hazardous and adequate safeguards for personnel and property shall be employed in conducting such tests.

GENERAL

1. Scope

1.1 These requirements cover horizontal atmospheric-type steel tanks intended for the storage underground of flammable and combustible liquids.

1.2 These tanks are intended for installation and use in accordance with the Standard for the Installation of Oil-Burning Equipment, NFPA No. 31, and the Flammable and Combustible Liquids Code, NFPA No. 30, of the National Fire Protection Association.

1.3 Tanks covered by these requirements are cylindrical tanks which are fabricated, inspected, and tested for leakage before shipment from the factory as completely assembled vessels.

2. General

2.1 Capacities, dimensions, and construction details shall conform to the applicable requirements of this Standard.

2.2 Gallon capacities per foot of length of cylindrical shells having diameters of 24 to 144 inches, inclusive, are given in Appendix A, Table I. Capacities in liters (dm^3) per meter of length of cylindrical shells having diameters of 600 to 3800 mm, inclusive, are given in Appendix A, Table II. (Add one-third the height of conical heads to shell lengths to obtain total capacity.)

2.3 If a value for measurement as given in these requirements is followed by an equivalent value in other units, the first stated value is to be regarded as the requirement. A given equivalent value may be only approximate.

3. Capacities, Dimensions, and Metal Thicknesses

3.1 The overall length of a tank shall be not greater than six times its diameter.

3.2 Neither the capacity nor the diameter for the corresponding gage or thickness of metal shall exceed that specified in Table 3.1.

3.3 To provide for manufacturing variations, a plus tolerance of 10 percent in maximum capacity and a plus tolerance of 5 percent in either the maximum diameter or the maximum length will be permitted for tanks constructed of No. 7 gage (0.167 inch minimum) (4.24 mm minimum) or heavier steel. This does not mean that a tank is to be designed intentionally to have a capacity, diameter, or length greater than the maximum designated above. There is no limit on the minus tolerances for capacity, diameter, or length.

4. Materials

4.1 A tank shall be constructed of commercial quality uncoated or galvanized steel of good welding quality. Only new material shall be used.

4.2 The thickness of steel, as measured in accordance with paragraph 4.3 shall be not less than the appropriate minimum value given in Table 4.1 or 4.2.

4.3 The thickness of steel is to be determined by five micrometer readings equally spaced along the edge of the full piece as rolled. Thickness is to be determined on the sheet not less than 3/8 inch (9.5 mm) from a cut edge and not less than 3/4 inch (19 mm) from a mill edge.

TABLE 3.1
THICKNESS OF STEEL

Capacity		Maximum Diameter		Manufacturers' Standard or Galvanized Sheet	Nominal Thickness			
U.S. Gallons	dm^3	Inches	m		Uncoated		Galvanized	
				Gage No.	Inches	mm	Inches	mm
Up to 285	Up to 1078	42	1.07	14	0.075	1.91	0.079	2.01
286 to 560	1082 to 2120	48	1.22	12	0.105	2.67	0.108	2.74
561 to 1100	2124 to 4184	64	1.63	10	0.135	3.43	0.138	3.51
1101 to 4000	4188 to 15142	84	2.13	7	0.179	4.55		
4001 to 12,000	15145 to 45425	126	3.20	1/4 inch	0.250	6.35		
12,001 to 20,000	45429 to 75708	144	3.66	5/16 inch	0.312	7.92		
20,001 to 50,000	75712 to 189270	144	3.66	3/8 inch	0.375	9.53		

TABLE 4.1
NOMINAL AND MINIMUM THICKNESS
FOR UNCOATED SHEET AND PLATE STEEL

Manufacturers' Standard Gage No.	Nominal Thickness		Minimum Thickness	
	Inches	mm	Inches	mm.
3/8 inch	0.375	9.53	0.365	9.27
5/16 inch	0.312	7.92	0.302	7.67
1/4 inch	0.250	6.35	0.240	6.10
7	0.179	4.55	0.167	4.24
9	0.150	3.81	0.138	3.51
10	0.135	3.43	0.123	3.12
12	0.106	2.67	0.093	2.36
14	0.075	1.91	0.067	1.70

TABLE 4.2
NOMINAL AND MINIMUM THICKNESS FOR
GALVANIZED SHEET STEEL

Galvanized Sheet Gage No.	Nominal Thickness		Minimum Thickness	
	Inches	mm	Inches	mm
10	0.138	3.51	0.126	3.20
12	0.108	2.74	0.097	2.46
14	0.079	2.01	0.070	1.78

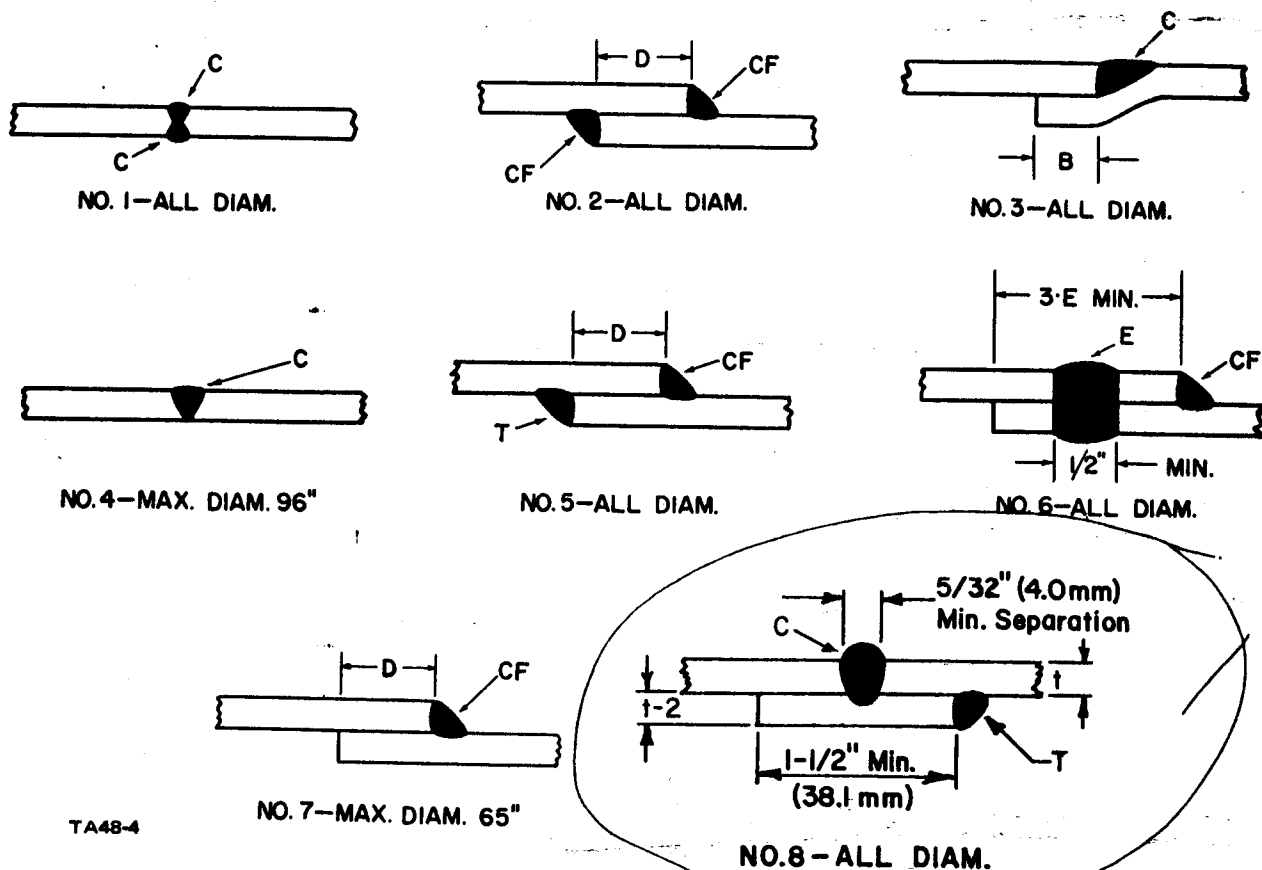
5. Shell Seams

5.1 A shell seam of a tank shall be one of the forms shown by Figure 5.1.

5.2 Shell seam No. 4 shall not be used on tanks larger than 96 inches (2.44 m) in diameter.

5.3 Shell seam No. 7 shall not be used on tanks larger than 65 inches (1.65 m) in diameter.

FIGURE 5.1
SHELL SEAMS



B - Overlap - 1/2 inch (12.7 mm) minimum.

C - Continuous welds.

CF - All lap welds shall be continuous full fillet welds.

D - Overlap - 1/2 inch (12.7 mm) minimum for diameters 48 inches (1.2 m) or less; 3/4 inch (19.1 mm) minimum for diameters over 48 inches (1.2 m).

E - 1/2 inch (12.7 mm) minimum diameter lock weld, not over 12 inches (305 mm) apart.

T - Tack weld 1 inch (25 mm) spots, not over 12 inches (305 mm) apart.

Figure 5.1 revised November 28, 1977

*Replaces page 6 dated October 29, 1976

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January 6, 1978

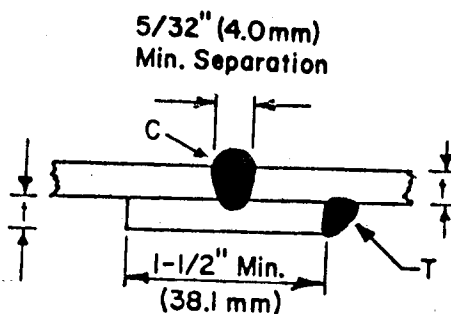
Errata Sheet for the

STANDARD FOR STEEL UNDERGROUND TANKS FOR FLAMMABLE
AND COMBUSTIBLE LIQUIDS

UL 58, SEVENTH EDITION

ERRATA

Page 6 (dated November 28, 1977) Figure 5.1, NO.8 - changed
to show thickness of the backup bar.



NO.8 - ALL DIAM.

C - Continuous welds.

t - Thickness of backup bar to be same as
shell thickness.

T - Tack weld 1 inch (25 mm) spots, not over 12 inches (305 mm)
apart.

6. Heads and Head Joints

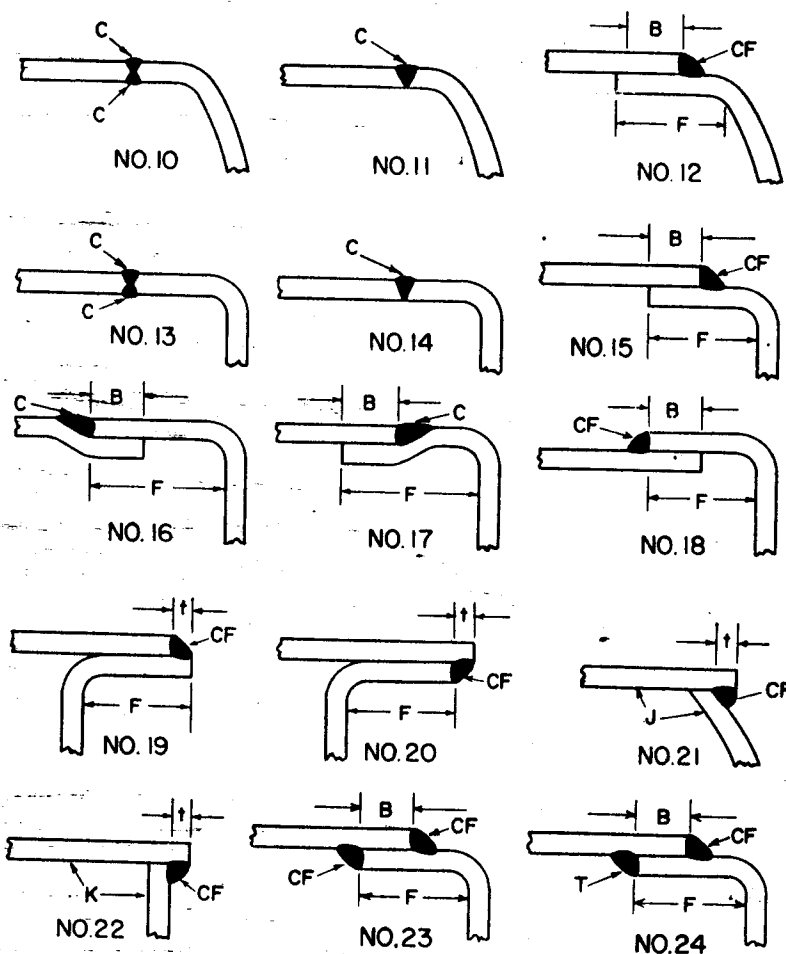
6.1 A head of a tank shall be fabricated of not more than two pieces for diameters of 48 inches (1.22 m) or less; three pieces for diameters of from 49 to 96 inches (1.24 to 2.44 m); and four pieces for diameters of from 97 to 144 inches (2.46 to 3.66 m). When two or more pieces are used, seams shall be one of the forms shown by Figure 5.1, observing the diameter limits as noted.

6.2 A head of a tank may be flat, dished, or conical.

6.3 A head of a tank shall be attached to the shell by one of the joints shown by Figure 6.1.

6.4 An unflanged flathead of a tank shall be braced in accordance with Figure 6.2, No. 1 or 2, and the head and shell shall be made of not less than No. 7 gage (see Table 4.1) material.

FIGURE 6.1
HEADS AND HEAD JOINTS FOR ALL
DIAMETER TANKS



TA48-2

B - Overlap - 1/2 inch (12.7 mm) minimum.

C - Continuous welds.

CF - Shall be continuous full fillet welds.

F - Not less than five times head thickness - minimum 1/2 inch (12.7 mm).

J - Joint No. 21 - Minimum Gage No. 7, (0.179 inch) (4.55 mm) nominal.

K - Joint No. 22 - Heads require bracing. (see No. 1 and 2 of Figure 6.2). Minimum Gage No. 7, (0.179 inch) (4.55 mm) nominal.

T - Tack weld 1 inch (25 mm) spots, not over 12 inches (305 mm) apart.

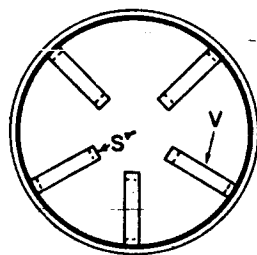
t - Minimum, 1 X shell thickness.

Heads may be flat, dished, or cone.

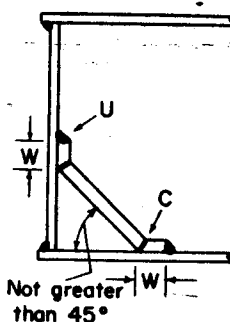
Height of cone heads - not less than one-twelfth diameter.

Height of dished heads shall conform to Table 6.1.

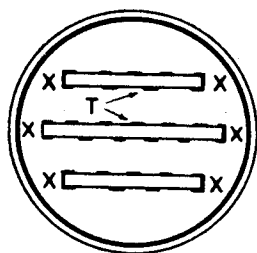
FIGURE 6.2
BRACING FOR UNFLANGED FLAT HEADS AND
BULKHEADS



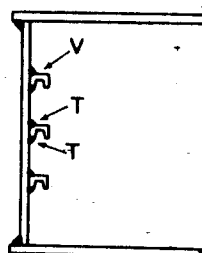
NO. 1
See Table 6.2



C-Weld.
S-From center, ap-
proximately $\frac{1}{4}$ of
diameter.
U-Weld three sides
each foot.
V-Bracing.
W-Minimum length
of foot.

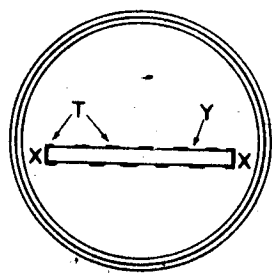


NO. 2
See Table 6.3

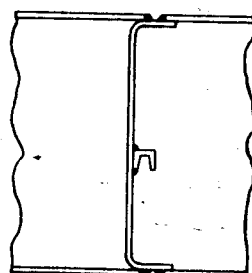


T-Tack welds, not
over 12 inches (305 mm)
apart.
V-Bracing.
X-Not over 2 inches (51 mm)
from shell.

BRACING FOR FLANGED FLAT BULKHEADS



NO. 3
TA 44-1 See Table 6.4



T-Tack welds, not
over 12 inches (305 mm)
apart.
X-Not over 2 inches (51 mm)
from shell.
Y-Bracing (locate 6
inches (150 mm)
below center of head).

TABLE 6.1
DISHED HEADS - MINIMUM HEIGHT

Diameter		Minimum Dish		Diameter		Minimum Dish	
Inches	m	Inches	mm	Inches	m	Inches	mm
Up to 60	Up to 1.52	1-1/2	38	97-108	2.46-2.74	4-1/2	114
61-72	1.55-1.83	2	51	109-120	2.77-3.05	5-1/2	140
73-84	1.85-2.13	2-1/2	64	121-132	3.07-3.35	7	178
85-96	2.16-2.44	3-1/2	89	133-144	3.38-3.66	8	203

NOTE - The use of standard S.I. (metric) sizes and weights of angles, channels, and I-beams as substitutes for the U.S.A. structural units specified in Tables 6.2, 6.3, and 6.4 shall be based on those sizes and weights having an equal or greater section modulus (S).

TABLE 6.2
STRUT BRACING FOR UNFLANGED FLAT HEADS AND BULKHEADS^a

Diameter Head		Channels		Angles		W ^a	
Inches	m	Size, Inches	Section Modulus(s) In. ³	Size, Inches	Section Modulus(s) In. ³	Inches	mm
Up to - 60	Up to 1.52	1 by 3/8 by 1/8	0.048 ^b	1 by 1 by 1/8	0.031	1	25.0
61-72	1.55-1.83	1 by 3/8 by 1/8	0.048 ^b	1-1/4 by 1-1/4 by 1/8	0.049	1-1/4	32.0
73-84	1.85-2.13	1 by 1/2 by 1/8	0.063 ^b	1-1/2 by 1-1/2 by 1/8	0.072	1-1/2	38.0
85-96	2.16-2.44	1 by 1/2 by 1/8	0.063 ^b	1-3/4 by 1-3/4 by 3/16	0.140	1-3/4	44.0
97-108	2.46-2.74	1-1/2 by 3/4 by 1/8	0.147 ^b	2 by 2 by 3/16	0.190	2	51.0
109-120	2.77-3.05	3 inches - 4.1 pounds	1.1 ^b	2 by 2 by 1/4	0.250	2	51.0
121-132	3.07-3.35	3 inches - 4.1 pounds	1.1 ^b	2-1/2 by 2-1/2 by 5/16	0.480	2-1/2	64.0
133-144	3.38-3.66	3 inches - 4.1 pounds	1.1 ^b	2-1/2 by 2-1/2 by 5/16	0.480	2-1/2	64.0

^a See Figure 6.2, No. 1.

^b Flange of channel welded to head or bulkhead and shell.

TABLE 6.3
SURFACE BRACING FOR UNFLANGED FLAT HEADS AND BULKHEADS^a

Diameter Head		Channels		Angles	
Inches	m	Size	Section Modulus(s) In. ³	Sizes, Inches	Min. Section Modulus(s) In. ³
Up to - 60	Up to 1.52	3 inches - 4.1 pounds	1.1 ^b	2 by 2 by 3/8 or 2-1/2 by 2-1/2 by 1/4	0.35
61-72	1.55-1.83	3 inches - 4.1 pounds	1.1 ^b	3 by 3 by 7/16 or 3-1/2 by 3-1/2 by 5/16	0.95
73-84	1.85-2.13	4 inches - 5.4 pounds	1.9 ^b	3-1/2 by 3-1/2 by 1/2 or 4 by 4 by 3/8	1.50
85-96	2.16-2.44	5 inches - 6.7 pounds	3.0 ^b	4 by 4 by 1/2 or 5 by 3-1/2 by 3/8	2.00 ^b
97-108	2.46-2.74	5 inches - 6.7 pounds	3.0 ^b	4 by 4 by 3/4 or 6 by 4 by 3/8	2.80 ^b
109-120	2.77-3.05	6 inches - 8.2 pounds	4.3 ^b	5 by 5 by 5/8 or 6 by 4 by 1/2	3.90 ^b
121-132	3.07-3.35	7 inches - 9.8 pounds	6.0 ^b	5 by 5 by 3/4 or 6 by 4 by 9/16	4.50 ^b
133-144	3.38-3.66	7 inches - 9.8 pounds	6.0 ^b	5 by 5 by 3/4 or 6 by 4 by 9/16	4.50 ^b

^a See Figure 6.2, No. 2.

^b Short leg of angle or flange of channel welded to head or bulkhead.

TABLE 6.4
SURFACE BRACING FOR FLANGED FLAT BULKHEADS^a

TP-4

Diameter Head		I-Beams		Channels	
Inches	m	Size	Section Modulus(s) In. ³	Size	Section Modulus(s) In. ³
72-84	1.83-2.13	3 inches - 5.7 pounds	1.7 ^b	3 inches - 4.1 pounds	1.1 ^b
85-96	2.16-2.44	3 inches - 5.7 pounds	1.7 ^b	4 inches - 5.4 pounds	1.9 ^b
97-108	2.46-2.74	4 inches - 7.7 pounds	3.0 ^b	5 inches - 6.7 pounds	3.0 ^b
109-120	2.77-3.06	5 inches - 10 pounds	4.8 ^b	5 inches - 6.7 pounds	3.0 ^b
121-132	3.07-3.35	5 inches - 10 pounds	4.8 ^b	6 inches - 8.2 pounds	4.3 ^b
133-144	3.38-3.66	5 inches - 10 pounds	4.8 ^b	6 inches - 8.2 pounds	4.3 ^b

^a See Figure 6.2, No. 3.

^b Flange of I-beam or channel welded to bulkhead.

6.5 A flanged flathead of a tank is not required to be braced.

6.6 A conical head of a tank shall have a height of not less than one-twelfth the diameter of the tank.

6.7 A dished head shall have a dish height of not less than that specified in Table 6.1.

7. Compartment Tanks

7.1 Bulkheads of compartment tanks shall be of such construction that any leakage through joints will be directed to the outside of the tank rather than from one compartment to another. See Figure 7.1 for acceptable bulkhead constructions.

7.2 A single bulkhead of a compartment tank, shown by Nos. 101 and 102, Figure 7.1, shall be fabricated of one piece of material and may be flat or dished. The height of a dished bulkhead shall be not less than that specified in Table 6.1.

7.3 A bulkhead of a double bulkhead tank, shown by No. 100, Figure 7.1, shall be fabricated of not more than two pieces for diameters of 48 inches (1.22 m) or less; three pieces for diameters of from 49 to 96 inches (1.24 to 2.44 m); and four pieces for diameters of from 97 to 144 inches (2.46 to 3.66 m). When two or more pieces are used, seams shall be one of the forms shown by Figure 5.1, observing the diameter limits as noted.

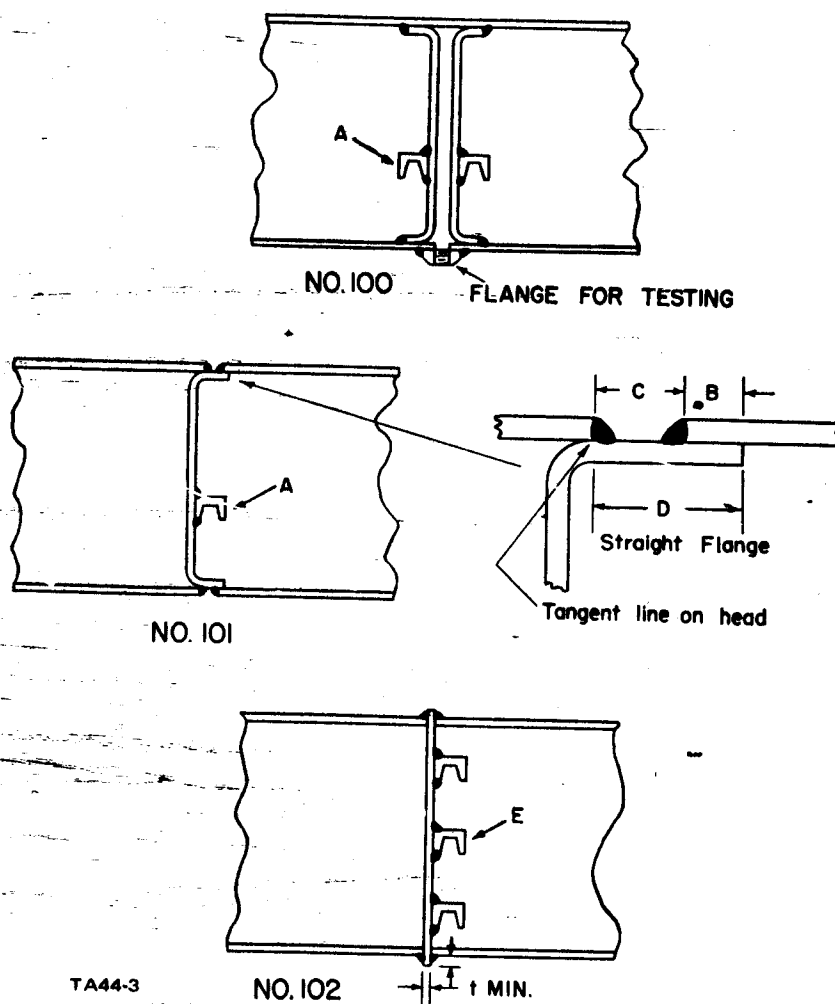
7.4 The thickness of metal employed for a bulkhead depends upon its diameter and shall be not less than that specified in Table 3.1.

7.5 An unflanged flat bulkhead of a compartment tank shall be braced in accordance with Figure 6.2, No. 1 or 2, and shall be made of not less than No. 7 gage (see Table 4.1) material.

7.6 A flanged flat bulkhead of a compartment tank more than 72 inches (1.83 m) in diameter shall be made of not less than 5/16-inch (see Table 4.1) thick material or it shall be braced in accordance with Figure 6.2, No. 3.

7.7 A flanged flat bulkhead 72 inches (1.83 m) or less in diameter does not require bracing.

FIGURE 7.1
BULKHEADS FOR COMPARTMENT TANKS



- A — Bracing as per Table 6.4 if diameter exceeds 72 inches (1.8 m)
- B — 1/2 inch (12.7 mm)
- C — 3/4 inch (19.1 mm)
- D — 1-1/4 inch (31.8 mm)
- E — Bracing as per Table 6.2 or 6.3

8. Pipe Connections

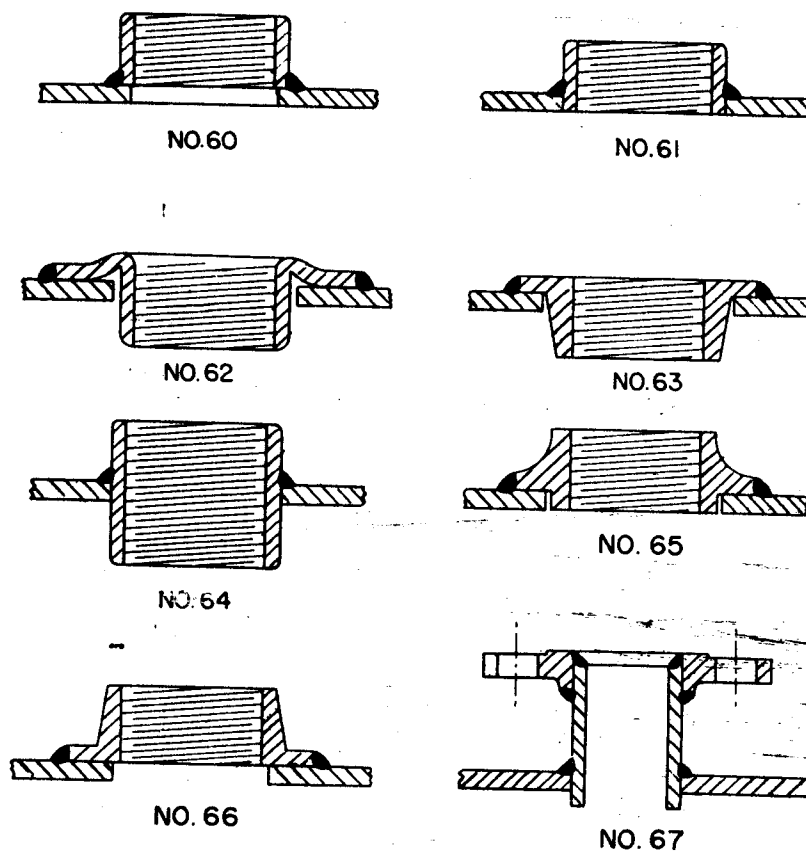
8.1 Pipe connections shall be supplied by welding to the tank, standard threaded pipe couplings, substantial threaded flanges, standard half pipe nipples, or by bolted and gasketed flanged connections welded to pipe nipples which, in turn, are welded to the tank.

8.2 Conventional types of pipe connections are illustrated by Figure 8.1.

8.3 Pipe-connecting fittings shall be of steel of a good welding quality. The minimum length of thread shall conform to the values specified by Table 8.1.

8.4 Pressed-steel pipe-connecting fittings shall be installed with the hub section on the inside of the tank only and of the form shown by No. 62, Figure 8.1. The thickness of the flange section shall be as specified in Table 8.1 with tolerances as permitted by Table 4.1.

FIGURE 8.1
PIPE CONNECTIONS



TA45-1.

All welds shall be full fillet welds.

- No. 60 - Half pipe coupling.
- No. 61 - Half pipe coupling.
- No. 62 - Pressed steel, hub inside tank only.
- No. 63 - Forged steel, hub inside tank.
- No. 64 - Full pipe coupling.
- No. 65 - Forged steel, with pilot.
- No. 66 - Forged steel, without pilot.
- No. 67 - Standard pipe nipple and welding flange.

RECEIVED
JUN 8 A.M.

HIGHLAND TANK & MANUFACTURING CO.

UNDERWRITERS LABORATORIES INC.
333 PFINGSTEN ROAD - NORTHBROOK, ILL. 60062

an independent, not-for-profit organization testing for public safety

333 Pfingsten Road
Northbrook, IL 60062
May 31, 1984

Subjects 58, 1316

TO: Manufacturer's of Steel Tanks, Composite Tanks, and
Nonmetallic Tanks for Underground Storage of Flammable
Liquids and/or Petroleum Products

SUBJECT: Double-Wall Underground Storage Tanks - Venting Provisions

The purpose of this Bulletin is to advise that UL will accept
submittals of double-wall tanks employing a vent connection in
the manhole cover.

With the advent of double-wall tanks and secondary containment for
both tanks and connected piping, many manufacturers want to group
all connections at the manway cover to provide a well for monitoring
leakage of the double-wall piping.

As they are currently written, both Standards UL 58 (Steel Under-
ground Tanks for Flammable and Combustible Liquids) and UL 1316
(Glass-Fiber Reinforced Plastic Underground Storage Tank for
Petroleum Products) state that "an opening for connection of a
vent pipe shall not be located in a manhole cover".

Since double-wall tanks are intended for frequent monitoring and
inspection programs, the likelihood that a vent would be left
disconnected seems quite remote. Underwriters Laboratories Inc.
considers the advantages of such a monitoring system as far sur-
passing any concerns over failure to reconnect the vent pipe. UL
therefore will waive the restriction regarding a vent connection
through the manhole cover for all double-wall tank constructions.
The restriction will remain in UL 58 and UL 1316 for single-wall
tanks, however, a separate Bulletin will clarify that requirement
by allowing the vent connection in the manhole cover only when
at least one other connection is in the cover, to encourage its
proper replacement and reconnection.

UNDERWRITERS LABORATORIES INC.

John J. Hawley
JOHN J. HAWLEY
Engineering Group Leader
Casualty and Chemical
Hazards Department

JJH/ss

REVIEWED BY:

Robert G. Harris
ROBERT G. HARRIS
Executive Staff Engineer
Manager-Casualty and Chemical
Hazards Department

TABLE 8.1
PIPE CONNECTIONS

TP-6

Pipe Size ^a Nominal Inches	Minimum Length of Thread		Thickness of Flange Section of Pressed-Steel Fittings		
	Inches	mm	Gage No.	Nominal, Inches	mm
1/8	1/4	6.4			
1/4	3/8	9.5			
3/8	3/8	9.5			
1/2	1/2	12.7			
3/4	5/8	15.9	10	0.135	3.4
1	5/8	15.9	9	0.150	3.8
1-1/4	11/16	17.5	9	0.150	3.8
1-1/2	3/4	19.1	9	0.150	3.8
2	3/4	19.1	9	0.150	3.8
2-1/2	1	25.4	7	0.179	4.6
3	1	25.4	7	0.179	4.6
3-1/2	1	25.4	7	0.179	4.6
4	1-1/8	28.6	7	0.179	4.6
5	1-3/16	30.2			
6	1-1/4	31.7			
8	1-3/8	34.9			

^a American Standard, ANSI B36.10.

8.5 Half pipe nipples shall be welded to the tank as shown by No. 67, Figure 8.1.

8.6 Except as indicated in paragraphs 8.7 and 8.8, all openings in a tank shall be located in the top, parallel with the longitudinal axis of the tank.

8.7 If the application of a tank is such that pipe-connecting openings in the top are required to be grouped, the openings may be located off center of the longitudinal axis under the conditions specified in paragraph 8.8.

8.8 No opening in the shell of a tank shall be located more than 12 inches (305 mm) from the longitudinal center line of the top, and the upper end of the pipe coupling or other pipe-connecting fitting welded to the tank shall terminate above the top of the shell.

8.9 All openings in a tank shall be closed with wooden plugs, metal covers, or their equivalent, to protect the threads and exclude foreign matter while in storage or in transit.

8.10 Each tank shall have a pipe connection of a size not less than that specified in Table 8.2 for attachment of a vent pipe.

8.11 An opening for connection of a vent pipe shall not be located in a manhole cover.

TABLE 8.2
SIZE OF VENT-PIPE FITTING

TP-7

Capacity of Tank, U.S. Gallons	dm ³	Pipe Size ^a Nominal Inches
0 to 500	Up to 1,895	1-1/4
501 to 3,000	1,900 to 11,355	1-1/2
3,001 to 10,000	11,360 to 37,855	2
10,001 to 20,000	37,860 to 75,710	2-1/2
20,001 to 35,000	75,715 to 132,490	3
35,001 to 50,000	132,495 to 189,270	4

^a American Standard, ANSI B36.10.

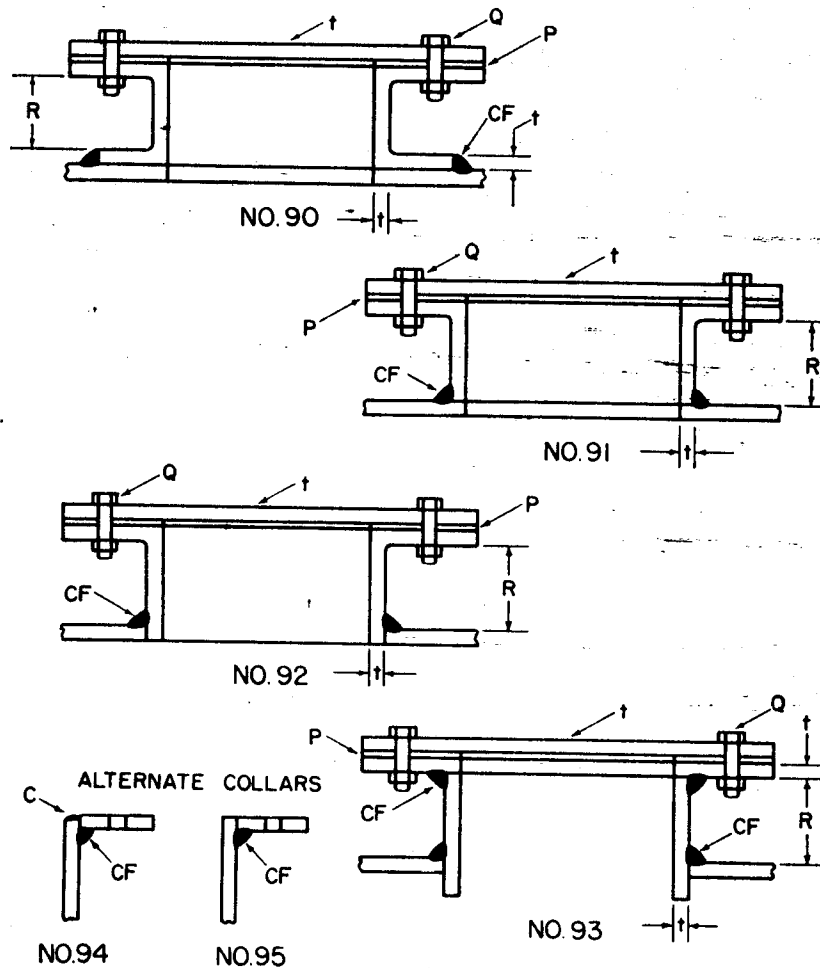
*see att.
re double wall
tanks*

9. Manholes

9.1 A manhole, if provided in a tank, shall be located above the highest normal liquid level and shall be of the bolted-cover type as shown by Figure 9.1.

9.2 A manhole-cover joint shall be provided with a gasket of material determined to be suitable for the liquid to be stored and shall have a thickness of not less than 1/8 inch (3.2 mm).

FIGURE 9.1
CONVENTIONAL MANHOLES



TA48-3

CF — Continuous full fillet weld.

P — Gasket material, 1/8 inch (3.2 mm) thick minimum — ring or face gasket.

Q — Minimum, 1/2 inch (12.7 mm) bolts spaced 4 inch (102 mm) centers maximum.

R — Minimum, 2 inches (51 mm) for tanks 6 feet (1.8 m) in diameter or larger.

t — Not less than No. 7 gage (0.179 inch) (4.55 mm) nominal.

10. Heating Coils and Hot Wells

10.1 A heating coil or hot well, if provided as a part of a tank assembly and if handling a fluid other than that stored in the tank, such as steam or hot water, shall have no joints in that portion located within the tank unless such joints are continuously welded or brazed.

10.2 Inlet and outlet connections of a heating coil or a hot well shall be located above the highest normal liquid level. A continuous weld shall be made where a connection pierces the shell of the tank or a manhole cover.

MANUFACTURING AND PRODUCTION TESTS

11. General

11.1 Each tank, before painting, shall be tested by the manufacturer and proved tight against leakage in accordance with one of the following methods:

A. By applying internal air pressure and using soapsuds, linseed oil, or equivalent material for the detection of leaks. The test pressure is to be not less than 5 nor more than 7 pounds per square inch gauge (psig) (34.5-48.3 kPa).

B. By completely filling the tank with water and applying an additional 5 psig (34.5 kPa) pressure. When using this method, the tank is to be placed in the position in which it will be installed.

11.2 If leaks are noted during the test, the tank shall be made tight by welding and retested. Defects in welds shall be repaired by chipping or melting out from one or both sides of the joint, as required, and rewelding.

11.3 Each compartment of compartment tanks shall be separately tested for leakage.

MARKING

12. General

12.1 Each tank shall be marked with the name of the manufacturer or a distinctive marking, which may be in code, by which it may be identified as the product of a particular manufacturer.

12.2 If a manufacturer produces tanks at more than one factory, each tank shall have a distinctive marking to identify it as the product of a particular factory.

-APPENDIX A

TABLE I

TD-3 GALLON CAPACITY PER FOOT OF LENGTH

Dia- meter in Inches	U. S. Gallons 1-Foot Length	Dia- meter in Inches	U. S. Gallons 1-Foot Length	Dia- meter in Inches	U. S. Gallons 1-Foot Length
24	23.50	65	172.38	105	449.82
25	25.50	66	177.72	106	458.30
26	27.58	67	183.15	107	467.70
27	29.74	68	188.66	108	475.89
28	31.99	69	194.25	109	485.00
29	34.31	70	199.92	110	493.70
30	36.72	71	205.67	111	502.70
31	39.21	72	211.51	112	511.90
32	41.78	73	217.42	113	521.40
33	44.43	74	223.42	114	530.24
34	47.16	75	229.50	115	540.00
35	49.98	76	235.66	116	549.50
36	52.88	77	241.90	117	558.51
37	55.86	78	248.23	118	568.00
38	58.92	79	254.63	119	577.80
39	62.06	80	261.12	120	587.52
40	65.28	81	267.69	121	597.70
41	68.58	82	274.34	122	607.27
42	71.97	83	281.07	123	617.26
43	75.44	84	287.88	124	627.00
44	78.99	85	294.78	125	638.20
45	82.62	86	301.76	126	647.74
46	86.33	87	308.81	127	658.60
47	90.13	88	315.95	128	668.47
48	94.00	89	323.18	129	678.95
49	97.96	90	330.48	130	690.30
50	102.00	91	337.86	131	700.17
51	106.12	92	345.33	132	710.90
52	110.32	93	352.88	133	721.71
53	114.61	94	360.51	134	732.60
54	118.97	95	368.22	135	743.58
55	123.42	96	376.01	136	754.64
56	127.95	97	383.89	137	765.78
57	132.56	98	391.84	138	776.99
58	137.25	99	399.88	139	788.30
59	142.02	100	408.00	140	799.68
60	146.88	101	416.00	141	811.14
61	151.82	102	424.48	142	822.69
62	156.83	103	433.10	143	834.32
63	161.93	104	441.80	144	846.03
64	167.12				

TABLE II
LITER CAPACITY PER METER
OF LENGTH

TD-4

Diameter in mm Liters (dm³) 1-meter Length

600	282.7
700	384.8
800	502.7
900	636.2
1000	785.4
1100	958.2
1200	1131.0
1300	1327.3
1400	1539.4
1500	1767.2
1600	2010.6
1700	2269.8
1800	2544.7
1900	2835.3
2000	3141.6
2100	3463.6
2200	3801.3
2300	4154.8
2400	4523.9
2500	4908.8
2600	5309.3
2700	5725.6
2800	6157.5
2900	6605.2
3000	7068.6
3100	7547.7
3200	8042.5
3300	8553.0
3400	9079.2
3500	9621.2
3600	10178.8
3700	10752.1
3800	11341.2

COMMERCIAL DISPOSAL CO., II.

BALANCE SHEET

AUGUST 31, 1983 and 1982

See Accountants' Review Report

ASSETS

	<u>1983</u>	<u>1982</u>
CURRENT ASSETS		
Cash	\$ 10,028	\$ 16,514
Investment - repurchase agreement	-0-	114,000
Accounts receivable (net of allowance for doubtful accounts \$11,607 - 1983; \$16,516 - 1982)	541,905	418,684
Inventory	41,311	36,419
Prepaid expenses	15,107	14,127
Due from officer	-0-	15,723
Deferred charges - current	3,036	6,048
Other current assets	530	1,338
Total current assets	<u>611,917</u>	<u>622,853</u>
CAPITAL ASSETS - at cost, less accumulated depreciation and amortization \$1,763,657 - 1983; \$1,511,350 - 1982	<u>1,359,954</u>	<u>1,297,129</u>
OTHER ASSETS - at cost		
Customer lists and deferred charges - noncurrent	201,156	211,721
DPU certificate to operate	10,000	10,000
Total other assets	<u>211,156</u>	<u>221,721</u>
TOTAL ASSETS	<u>\$2,183,027</u>	<u>\$2,141,703</u>

See accompanying notes

LIABILITIES and STOCKHOLDERS' EQUITY

	<u>1983</u>	<u>1982</u>
CURRENT LIABILITIES		
Notes payable - bank	\$ -0-	\$ 113,000
Accounts payable	203,422	167,340
Employee funds withheld	-0-	3,200
Accrued payroll	11,493	124,246
Income taxes	40,821	97,642
Other accrued liabilities	110,695	32,127
Long-term debt - current portion	<u>161,150</u>	<u>256,766</u>
Total current liabilities	<u>527,581</u>	<u>794,321</u>
LONG-TERM DEBT	<u>681,322</u>	<u>663,104</u>
DEFERRED INCOME TAXES	<u>26,376</u>	<u>3,086</u>
STOCKHOLDERS' EQUITY		
Class A - Common stock - no par value, authorized and issued 600 shares	32,400	32,400
Class B - Common stock - no par value, author- ized 11,900 shares, issued 400 shares	21,600	21,600
Retained earnings	<u>893,748</u>	<u>627,192</u>
Total stockholders' equity	<u>947,748</u>	<u>681,192</u>
TOTAL LIABILITIES and STOCKHOLDERS' EQUITY	<u>\$2,183,027</u>	<u>\$2,141,703</u>

COMMERCIAL DISPOSAL CO., INC.
STATEMENT of INCOME and RETAINED EARNINGS
FOR the YEARS ENDED AUGUST 31, 1983 and 1982

See Accountants' Review Report

	<u>1983</u>	<u>1982</u>
OPERATING REVENUE	\$3,820,046	\$3,531,370
OPERATING EXPENSES	720,729	661,442
Salaries and wages	241,620	177,367
Payroll taxes and employee benefits	771,977	672,376
Dumping fees	342,220	369,404
Depreciation	596,630	541,629
Equipment operating expenses	110,139	100,202
Other	<u>2,783,315</u>	<u>2,522,420</u>
Total operating expenses	<u>1,036,731</u>	<u>1,008,950</u>
GROSS PROFIT		
SELLING AND ADMINISTRATIVE EXPENSES	263,495	316,316
Salaries, wages and commissions	74,773	36,763
Payroll taxes and employee benefits	25,674	11,811
Depreciation and amortization	28,084	16,263
Advertising and promotion	10,749	6,450
Provision for bad debts	99,410	66,265
Other		
Total selling and administrative expenses	<u>502,185</u>	<u>453,868</u>
	<u>534,546</u>	<u>555,082</u>
OPERATING PROFIT		
OTHER (INCOME) AND EXPENSES	118,961	205,979
Interest expense	(3,663)	(6,893)
Interest income	(29,402)	(9,410)
(Gain) on disposition of assets	<u>85,896</u>	<u>189,676</u>
Total other income and expenses		
	448,650	365,406
INCOME BEFORE TAXES	<u>182,094</u>	<u>121,185</u>
INCOME TAXES	266,556	244,221
NET INCOME	<u>627,192</u>	<u>382,971</u>
RETAINED EARNINGS - BEGINNING OF YEAR	<u>\$ 893,748</u>	<u>\$ 627,192</u>
RETAINED EARNINGS - END OF YEAR		

See accompanying notes

CERTIFIED PUBLIC ACCOUNTANTS

MEYERS BROTHERS, HANDELSMAN & ADELETTI, P.C.

COMMERCIAL DISPOSAL CO., NC.
STATEMENT of CHANGES in FINANCIAL POSITION
FOR the YEARS ENDED AUGUST 31, 1983 and 1982

See Accountants' Review Report

	<u>1983</u>	<u>1982</u>
SOURCES OF WORKING CAPITAL		
From operations	\$ 266,556	\$ 244,221
Net income		
Charges not affecting working capital		
Depreciation and amortization -		
capital assets	351,064	375,193
Total from operations	617,620	619,414
Net book value of capital asset dispositions	8,910	9,491
Amortization of intangible assets	16,878	6,312
Decrease in other assets	-0-	14,234
Proceeds from long-term debt	418,393	201,420
Increase in deferred taxes	23,290	1,486
Total sources	<u>1,085,091</u>	<u>852,357</u>
USES OF WORKING CAPITAL		
Acquisition of capital assets	422,799	294,659
Reduction in long-term debt	400,175	389,732
Increase in other assets	6,313	-0-
Total uses	<u>829,287</u>	<u>684,391</u>
INCREASE IN WORKING CAPITAL	<u>\$ 255,804</u>	<u>\$ 167,966</u>
SUMMARY OF CHANGES IN WORKING CAPITAL		
Increase (decrease) in current assets	\$ (6,486)	\$ (30,797)
Cash	(114,000)	114,000
Investment - repurchase agreement	123,221	39,190
Accounts receivable	-0-	(2,275)
Income taxes refundable	-0-	(1,024)
Accounts receivable - affiliate	4,892	(3,224)
Inventory	980	(4,820)
Prepaid expenses	(15,723)	11,723
Due from officers - current	(3,012)	(290)
Deferred charges - current	(808)	(850)
Other current assets	<u>(10,936)</u>	<u>121,633</u>
Net increase (decrease) in current assets		
(Increase) decrease in current liabilities	113,000	(96,583)
Notes payable - bank	(36,082)	85,560
Accounts payable	3,200	(402)
Employee funds withheld	56,821	(85,437)
Income taxes payable	112,753	(106,243)
Accrued payroll	(78,568)	14,052
Other accrued liabilities	95,616	235,386
Long-term debt - current portion	<u>266,740</u>	<u>46,333</u>
Net decrease in current liabilities		
INCREASE IN WORKING CAPITAL	<u>\$ 255,804</u>	<u>\$ 167,966</u>

See accompanying notes

CERTIFIED PUBLIC ACCOUNTANTS

MEYERS BROTHERS, HANDELSMAN & ADELETTI, P.C.

COMMERCIAL DISPOSAL CO., C.
NOTES to FINANCIAL STATEMENTS
AUGUST 31, 1983 and 1982

See Accountants' Review Report

1. Significant accounting policies

Inventory

Inventory is stated at cost (first-in, first out method) and consists of the following:

	<u>1983</u>	<u>1982</u>
Supplies	\$19,373	\$17,150
Fuel	6,844	8,346
Tires	15,094	10,923
	<u>\$41,311</u>	<u>\$36,419</u>

Depreciation

The Company uses both straight-line and accelerated depreciation methods for financial accounting as well as tax reporting. Estimated useful lives are as follows:

Buildings and improvements	15 - 33 years
Motor vehicles	3 - 7 years
Containers and compactors	3 - 10 years
Other equipment	3 - 10 years
Office furniture and equipment	3 - 10 years
Leasehold improvements	3 - 5 years

Tax credits

Investment, work incentive and research tax credits are accounted for using the flow-through method which reduces income tax expense for the year in which the credit is utilized. Tax credits utilized amounted to approximately \$29,000 and \$53,000 in 1983 and 1982, respectively.

Amortization of intangible assets

Deferred charges consist of the following:

	<u>1983</u>	<u>1982</u>
Organization expense - net of amortization	\$ 3,619	\$ 6,588
Customer lists - net of amortization	198,967	211,133
Covenant not to compete - net of amortization	1,606	48
	<u>204,192</u>	<u>217,769</u>
Deferred charges - current portion	<u>3,036</u>	<u>6,048</u>
Deferred charges - noncurrent portion	<u>\$201,156</u>	<u>\$211,721</u>

Organization expense and covenant not to compete are being amortized over sixty months on a straight-line basis. Customer lists are being amortized primarily based on the ratio of the number of customers lost to the total number of customers purchased. Amortization charged to operations for 1983 and 1982 was approximately \$16,878 and \$6,300, respectively.

NOTES to FINANCIAL STATEMENTS - Continued
See Accountants' Review Report

1. Significant accounting policies - continued

Deferred income taxes

Deferred income tax credits result from the tax effect of timing differences in recording depreciation and amortization of the customer lists for income tax and financial reporting purposes.

Profit sharing plan

The Company has a profit sharing plan covering all eligible employees. The plan is contributory and expense is funded as accrued. Profit sharing expense charged to operations in 1983 and 1982 was approximately \$66,382 and \$10,200, respectively.

2. Capital assets

Capital assets are comprised of the following:

	<u>1983</u>	<u>1982</u>
Land	\$ 69,240	\$ 69,240
Buildings and improvements	401,699	328,319
Transfer station	37,823	37,823
Motor vehicles	1,272,293	1,128,366
Containers and compactors	952,522	896,055
Other equipment	380,120	342,613
Leasehold improvements	-0-	6,063
Construction in process	9,914	-0-
Total cost of capital assets	<u>\$3,123,611</u>	<u>\$2,808,479</u>

3. Line of credit

At August 31, 1983 the Company had an unused line of credit of \$250,000 available to finance the purchase of various types of equipment. Equipment purchased under this line of credit will be pledged as collateral. The Company also had an unused line of credit for \$100,000 for the purposes of supporting the working capital needs of the Company. Borrowings under this line of credit will be unsecured. The lines of credit have been extended by Shawmut First Bank. These lines are subject to annual review and renewal.

NOTES to FINANCIAL STATEMENTS - Continued
See Accountants' Review Report

4. Debt

At August 31, notes payable and long-term debt consisted of the following:

	<u>1983</u>	<u>1982</u>
Notes payable		
Demand note payable - bank		
Prime plus 1 1/2% which at August 31, 1982		
was 15%, with collateral consisting of land		
and building. Refinanced August 26, 1983.	\$ -0-	\$113,000
	<u>\$ -0-</u>	<u>\$113,000</u>
Long-term debt		
Mortgage notes payable to bank	<u>1983</u>	<u>1982</u>
11 1/2%, with collateral consisting of real		
estate, payable \$1,262 monthly, including		
interest, to January, 1995.	\$ 96,009	\$ 99,863
12 1/2%, with collateral consisting of real		
estate payable \$1,343 monthly, including		
interest, to August, 1998. The bank may		
demand payment anytime after August, 1988		
and may adjust the interest rate after		
August, 1985.	109,000	-0-
Installment notes payable to Waste Management		
of Massachusetts, Inc.		
10%, with collateral consisting of a blanket		
lien on all assets and other agreements, pay-		
able \$26,174 monthly, including interest, to		
October, 1982.	-0-	50,430
Installment notes payable to banks		
with collateral consisting of certain motor		
vehicles, payable in monthly installments		
totaling \$2,947, including interest ranging		
from 12.25% to 15.5%. Maturity dates range		
from April, 1984 through August, 1985.		
Certain notes were refinanced in 1983.	39,750	174,587
with collateral consisting of certain equip-		
ment and motor vehicles, interest at 1 1/2%		
over prime, payable \$9,766 monthly, including		
interest. Maturity dates range from Septem-		
ber, 1983, through June, 1985. Certain notes		
were refinanced in 1983.	-0-	206,194
with collateral consisting of certain vehi-		
cles, interest at 1% over prime which at		
August 31, 1983 was 11%, payable \$2,142		
monthly, plus interest, to August, 1987.	102,833	-0-

NOTES to FINANCIAL STATEMENTS - Continued
See Accountants' Review Report

4. Debt - continued

	<u>1983</u>	<u>1982</u>
with collateral consisting of certain vehicles, interest at 1% over prime, payable \$5,011 monthly, plus interest to May, 1986.	\$ 165,360	\$ -0-
11.5%, with collateral consisting of a vehicle, payable \$468 monthly, including interest, to June, 1985.	8,019	-0-
Note payable to father of principal stockholder unsecured, interest at 13% per annum. Officers have indicated they do not presently intend to make any principal payment prior to the end of the Company's next fiscal year; accordingly, the loan is classified as long-term.	100,000	100,000
Note payable to stockholder unsecured, interest at 11% per annum. Payable \$3,300 monthly, including interest, to August, 1989.	156,167	194,660
Note payable to former stockholder with collateral consisting of 100 shares of Company stock, payable in monthly installments of \$500 plus interest of 8% on the unpaid balance, through February, 1990.	39,500	45,500
Note payable to former stockholder payable in monthly installments of \$400 plus interest at 6% of the unpaid balance, through February, 1988.	21,500	26,300
Obligations under capital leases payable \$1,238 monthly, including interest with variable due dates through March, 1984.	<u>4,334</u>	<u>22,336</u>
	<u>842,472</u>	<u>919,870</u>
Long-term debt - current portion	<u>161,150</u>	<u>256,766</u>
Long-term debt	<u>\$681,322</u>	<u>\$663,104</u>

Approximately \$473,000 of the above notes are personally guaranteed by the Company's principal stockholder.

The aggregate long-term debt maturing during the next five years is approximately as follows:

1984	\$161,150
1985	152,719
1986	124,166
1987	83,272
1988	62,260
	<u>\$583,567</u>

NOTES to FINANCIAL STATEMENTS - Continued
See Accountants' Review Report

5. Leases

The following is a schedule of future minimum lease payments under capital leases together with the present value of the net minimum lease payments:

Year ended August 31, 1984

Total minimum lease payments	\$ 6,188
Less amount representing interest	<u>1,855</u>
Present value of net minimum lease payments	<u>\$ 4,333</u>

In addition to the above, the Company is committed under operating leases for two transfer stations and a waste disposal vehicle. Rentals include provisions for additional payments based upon gross receipts (transfer stations). The vehicle is rented from one of the Company's stockholders. Minimum lease commitments on these contracts are as follows:

<u>Year</u>	<u>Transfer Stations</u>	<u>Vehicle</u>	<u>Total</u>
1984	\$ 7,800	\$27,600	\$35,400
1985	7,800	27,600	35,400
1986	5,800	6,900	12,700
	<u>\$21,400</u>	<u>\$62,100</u>	<u>\$83,500</u>

Rental expense was approximately \$41,861 and \$23,000 in 1983 and 1982, respectively.

6. Income taxes

The provision for income taxes is comprised of the following:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
1983			
Currently payable	\$119,315	\$ 39,489	\$158,804
Deferred	18,982	4,308	23,290
	<u>\$138,297</u>	<u>\$ 43,797</u>	<u>\$182,094</u>
1982			
Currently payable	\$ 83,119	\$ 36,580	\$119,699
Deferred	1,209	277	1,486
	<u>\$ 84,328</u>	<u>\$ 36,857</u>	<u>\$121,185</u>

The difference between the effective rate and the expected federal statutory rate, after deduction for state taxes and surtax exemption is primarily due to investment and other tax credits aggregating approximately \$29,600 and \$53,000 in 1983 and 1982, respectively.

7. Stock redemption agreement
The Company has an agreement with its two stockholders, whereby upon the death or desire of either to sell his stock, the Company shall buy his stock at a value determined annually, as provided for in the agreement (\$1,669 per share at August 31, 1983). Funding for the agreement in the event of death of the stockholders is partially provided by life insurance. The portion not provided by life insurance at August 31, 1983, was approximately \$169,000.



THOMAS F. MCLOUGHLIN
Acting Commissioner

The Commonwealth of Massachusetts
Executive Office of Environmental Affairs
Department of Environmental Quality Engineering
Division of Hazardous Waste
One Winter Street, Boston, Mass. 02108

MEMORANDUM

TO: Mary Sanderson and Mary Jane O'Donnell, EPA State Waste Programs, Reg.1

FROM: Janet Hartke, Licensing

DATE: October 9, 1984

RE: Commercial Disposal Co., Inc. - Financial Responsibility Requirements
(310 CMR 30.900) Noncompliance Confirmation

With respect to Finding #15 of the EPA Administrative Order (Docket No. 84 - 1056) issued to Commercial Disposal Co., Inc. citing that:

During the period of February 13, 1984 to August 15, 1984, Commercial Disposal Co. failed to establish and provide the following financial information as required by 310 CMR 30.900 et seq:

- a) A current closure cost estimate as required by 310 CMR 30.903.*
- b) Documentation of financial assurance for closure as required by 310 CMR 30.904.
- c) Documentation of liability insurance for sudden accidental occurrences as required by 310 CMR 30.908.

the Department hereby reconfirms the validity of these findings as outlined below.

- a) Failure to establish and provide a current closure cost estimate as required by 310 CMR 30.903.

Basis for noncompliance decision:

In a June 25, 1984 Notice of Violation, the DEQE Western Region found Commercial Disposal in violation of the state regulations for, among other inadequacies, an inadequate closure plan pursuant to 310 CMR 30.580 through

*Note that the company's current closure cost estimate was submitted on August 8, 1984, not Aug. 15 as DEQE had originally cited.

Oct. 9, 1984

30.586. The inadequate closure plan referenced in the N.O.V. was the same plan submitted to the DEQE Boston office as part of its financial responsibility requirement submittal of Feb. 13, 1984, and the same plan which the company's original closure cost estimate (\$20,000) was based on. This cost estimate did not accurately reflect, as required by 310 CMR 30.903(1), "the cost of closing the facility pursuant to 310 CMR 30.580 through 30.586" nor did it "equal the cost of closure at the point of the facility's operating life when the extent and manner of its operations would make closure the most expensive, as indicated by the closure plan."

Commercial Disposal's original closure cost estimate was wholly inadequate and outdated, specifically since it was based on an inadequate and outdated closure plan. When Commercial Disposal did submit, on Aug. 8, 1984, its current closure plan in compliance with 310 CMR 30.580 - 30.586, as prepared by its consultants hrp Assoc.s, it also submitted a closure cost estimate which reflected the current closure plan. A review by the Department shows that the new closure cost estimate appears reasonable given the nature of the closure process as outlined in the new closure plan, whereas the original cost estimate did not. Thus the original closure cost estimate could not be defined as either current nor adequate.

b) Failure to establish or provide documentation of financial assurance for closure as required by 310 CMR 30.904.

Basis for noncompliance decision:

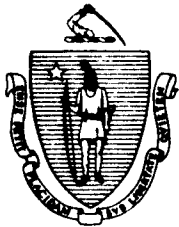
At no time prior to August 15, 1984, did Commercial Disposal submit any documentation of financial assurance for closure as required by 310 CMR 30.904.

On August 15, 1984, Commercial Disposal submitted a letter of credit and the corresponding standby trust fund pursuant to 310 CMR 30.904.

c) Failure to establish or provide documentation of liability insurance for sudden accidental occurrences as required by 310 CMR 30.908.

Basis for noncompliance decision:

To date Commercial Disposal has failed to submit documentation of liability insurance for sudden (and nonsudden) accidental occurrences as required by 310 CMR 30.908. Commercial Disposal submitted a certificate of insurance binder on Aug. 29, 1984, after verbal confirmation by both the company representative (Larry Stone) and the insurance Rep. (Karin Proropovinch) that the required evidence of coverage pursuant to 310 CMR 30.908 was being completed. The Dept. required Commercial Disposal to submit this evidence by Aug. 31, 1984, yet such has not been received to date.



ANTHONY D. CORTESE, Sc. D.
Commissioner

Simple Request

NOV 21 1984

The Commonwealth of Massachusetts
Executive Office of Environmental Affairs
Department of Environmental Quality Engineering
Division of Hazardous Waste
One Winter Street, Boston, Mass. 02108

August 10, 1984

Re: Notice of Annual Audit Request

Dear Massachusetts Facility Licensee:

As a hazardous waste facility licensed by the Commonwealth of Massachusetts, your company is required to submit to the Department an annual financial audit performed by a certified public accountant.

This notice serves as a request for a copy of this annual audit pursuant to 310 CMR 30.825(4) which states:

Additional Conditions of Facility Licensees

(4) Annual Audits. The licensee shall cause to be performed annually a financial audit of the licensee. This audit shall be performed by a certified public accountant ("CPA") according to generally accepted accounting principles. The licensee shall provide a copy of the financial audit to the Department within 30 days of completion by the CPA. Failure to do so shall be a violation of this condition and of 310 CMR 30.000. This provision does not apply to facilities which are licensed solely for the storage, treatment, use, or disposal of hazardous waste at the site of generation thereof if the owner or operator is also the generator.

In addition, the following information is requested from all corporate licensees:

30.826: Additional Conditions For Corporations

Every corporate applicant or licensee shall provide the Department with a copy of all records, reports, or other information required to be submitted to the Secretary of the Commonwealth, and shall have a continuing duty to provide the Department with any changes

The Commonwealth of Massachusetts

PAUL GUZZI
Secretary of the Commonwealth

STATE HOUSE
BOSTON, MASS. 02133

ARTICLES OF ORGANIZATION

(Under G.L. Ch. 156B)

Incorporators

NAME

POST OFFICE ADDRESS

Include given name in full in case of natural persons; in case of a corporation, give state of incorporation.

Richard E. Gagnon

217 Morgan Street
South Hadley, MA 01075

The above-named incorporator(s) do hereby associate (themselves) with the intention of forming a corporation under the provisions of General Laws, Chapter 156B and hereby state(s):

1. The name by which the corporation shall be known is:

Commercial Disposal Co., Inc. ✓

2. The purposes for which the corporation is formed are as follows:

To operate a rubbish disposal business, to act as a common carrier and in general to carry on any business which a corporation organized under the provisions of Chapter 156B of the General Laws of the Commonwealth of Massachusetts, as amended, may do.

NOTE: If provisions for which the space provided under Articles 2, 4, 5 and 6 is not sufficient, additions should be set out on continuation sheets to be numbered 2A, 2B, etc. Indicate under each Article where the provision is set out. Continuation sheets shall be on 5 1/2" x 11" paper and must have a left-hand margin 1 inch wide for binding. Only one side should be used.

P

8. The effective date of organization of the corporation shall be the date of filing with the Secretary of the Commonwealth or if later date is desired, specify date (not more than 30 days after date of filing.)

September 1, 1977.

9. The following information shall not for any purpose be treated as a permanent part of the Articles of Organization of the corporation.

- a. The post office address of the initial principal office of the corporation in Massachusetts is:

217 Morgan Street, South Hadley, MA 01075

- b. The name, residence, and post office address of each of the initial directors and following officers of the corporation are as follows:

	NAME	RESIDENCE	POST OFFICE ADDRESS
President:	Richard E. Gagnon	217 Morgan Street South Hadley, MA 01075	same
Treasurer:	Richard E. Gagnon	217 Morgan Street South Hadley, MA 01075	same
Clerk:	Richard D. Gelinas	302 Grove Street Chicopee, MA 01020	1500 Main Street Springfield, MA 01115

Directors:	Richard E. Gagnon	217 Morgan Street South Hadley, MA 01075	same
	John E. Gagnon	One Wellesley Circle South Hadley, MA 01075	same
	Jonathan D. Gagnon	89 Charon Terrace South Hadley, MA 01075	same

- c. The date initially adopted on which the corporation's fiscal year ends is:

August 31st.

- d. The date initially fixed in the by-laws for the annual meeting of stockholders of the corporation is:

first Wednesday in November.

- e. The name and business address of the resident agent, if any, of the corporation is:

None.

IN WITNESS WHEREOF and under the penalties of perjury the above-named INCORPORATOR(S) sign(s) these Articles of Organization this _____ day of August 1977.

[Handwritten signature]

The signature of each incorporator which is not a natural person must be by an individual who shall show the capacity in which he acts and by signing shall represent under the penalties of perjury that he is duly authorized on its behalf to sign these Articles of Organization.

is authorized is as follows:

CLASS OF STOCK	WITHOUT PAR VALUE	WITH PAR VALUE		
	NUMBER OF SHARES	NUMBER OF SHARES	PAR VALUE	AMOUNT
Preferred	None	None		\$
Common	12,500	None		

If more than one class is authorized, a description of each of the different classes of stock with, if any, the preferences, voting powers, qualifications, special or relative rights or privileges as to each class thereof and any series now established:

None.

The restrictions, if any, imposed by the Articles of Organization upon the transfer of shares of stock of any class are as follows:

None.

Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or stockholders, or of any class of stockholders:

The directors may make, amend or repeal the by-laws in whole or in part, except with respect to any provision thereof which by law or the by-laws requires action by the stockholders.

Meetings of the stockholders of the corporation may be held anywhere in the United States.

The corporation may be a partner in any business enterprise which it has the power to conduct by itself.

If there are no provisions state "None".

RECEIVED

AUG 30 1977

CORPORATION DIVISION
SECRETARY'S OFFICE

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF ORGANIZATION
GENERAL LAWS, CHAPTER 156B, SECTION 12

I hereby certify that, upon an examination of the within written articles of organization, duly submitted to me, it appears that the provisions of the General Laws relative to the organization of corporations have been complied with, and I hereby approve said articles, and the filing fee in the amount of \$125⁰⁰ having been paid, said articles are deemed to have been filed with me this

30th day of

Aug 1977

Effective date

9/1/77

Paul Guzzi

PAUL GUZZI

Secretary of the Commonwealth

TO BE FILLED IN BY CORPORATION

PHOTO COPY OF ARTICLES OF ORGANIZATION TO BE SENT

TO:

Ronald P. Weiss

Bulkley, Richardson, Ryan & Gelinas

1500 Main Street

Springfield, MA 01115

Telephone (413) 781-2820

FILING FEE: 1/20 of 1% of the total amount of the authorized capital stock with par value, and one cent a share for all authorized shares without par value, but not less than \$125. General Laws, Chapter 156B. Shares of stock with a par value of less than one dollar shall be deemed to have par value of one dollar per share.

Copy Mailed



Office of the Secretary of State
One Ashburton Place, Boston, MA 021
Michael Joseph Connolly, Secretary

CORPORATION
ANNUAL REPORT

I, the undersigned Richard Gagnon being the President
of the corporation named below, in compliance with the General Laws, Chapter 156B, hereby certify that:

- The exact name of the corporation is Commercial Disposal Co., Inc.
- Federal Identification No. 04-2627284
- The location of its principal office in Massachusetts is 149 Wayside Ave.
West Springfield

Note: If the corporation is organized to do business wholly outside Massachusetts, give the location of its principal office outside Massachusetts.

4. The name and address of its resident agent, if any, is _____

5. The date of the end of its last fiscal year was 8-31-83
(Month) (Day) (Year)

6. The capital stock of each class as of the end of its last fiscal year was as follows:

CLASS OF STOCK	Par Value Per Share If no par, so state	Total Authorized		Total Issued and Outstanding
		Number of Shares	Total Par Value	Number of Shares
PREFERRED				
COMMON A	No Par	600	-0-	600
..... B	No Par	11900	-0-	400

7. The names and addresses of the officers specified below and of all the directors of the corporation, and the date at which the term of office of each expires, are as follows:

Name of Office	Name	Home Address City or Town, Number, Street	Expiration of Term of Office
President	Richard Gagnon	50. Hadley 217 Morgan St.	
Treasurer	Richard Gelinas	Chicopee, 302 Grove St.	
Clerk	Richard Gagnon	as above	
Directors	Larry Stone	w. Spfld. 88 Harbey Rd.	Next Annual Meeting
	William Bigos	Chicopee, 15 Nutmeg Circle	

IN WITNESS WHEREOF AND UNDER THE PENALTIES OF PERJURY I hereto sign by name

this _____ day of _____, 19 _____

Signature _____

Title: _____

THIS REPORT MUST BE SIGNED BY AN OFFICER OF THE CORPORATION

This ANNUAL REPORT must be filed within thirty days after the date of the corporation's annual meeting as fixed in its by-laws, (Chapter 156B, Section 109, as amended by Chapter 238 of the Acts of 1981)

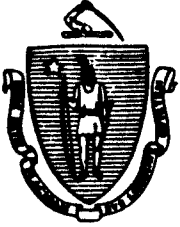
INCOMPLETE FORMS CANNOT BE ACCEPTED. THEY WILL BE RETURNED TO SENDER FOR COMPLETION.

NOTE:-

COMMERCIAL DISPOSAL CHRONOLOGY

"Financial Requirements"

- 11/30/83 - DEQE letter to CD requesting submission of closure plan, cost estimate, financial assurance, and liability insurance by 2/13/84
- 2/13/84 - CD submission of inadequate plan and estimate and inadequate assurance mechanism (closure insurance)
- 3/05/84 - DEQE/Boston NOV issued to CD for submission of financial documentation
- 6/25/84 - DEQE/Region NOV issued to CD for inadequate closure plan
- 6/28/84 - HRP letter to DEQE/Region; retained to develop plan and estimate
- 8/08/84 - CD hand-delivered updated plan and estimate to DEQE
- 8/15/84 - CD hand-delivered L.O.C/STF for financial assurance (\$39,500) to DEQE
- 8/21/84 - CD letter to DEQE outlining the new submissions:
- updated closure plan
 - updated cost estimate
 - financial assurance
 - liability insurance; still pursuing
- 8/29/84 - CD submitted industry form for liability insurance



ANTHONY D. CORTESE, Sc. D.
Commissioner

The Commonwealth of Massachusetts
Executive Office of Environmental Affairs
Department of Environmental Quality Engineering
Division of Hazardous Waste
One Winter Street, Boston, Mass. 02108

November 30, 1983

Dear Interim Status Facility Owner or Operator:

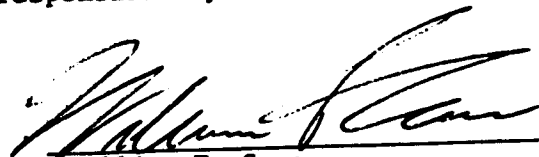
The Phase II hazardous waste regulations which became effective October 15, 1983, require all interim status hazardous waste facilities to meet certain financial responsibility requirements. Pursuant to 310 CMR 30.900, an interim status facility must submit to the Department, no later than February 13, 1984, the following:

- A cost estimate for facility closure, and, if applicable, post-closure monitoring and maintenance;
- A financial assurance mechanism for facility closure, and, if applicable, post-closure monitoring and maintenance;
- Evidence of first payment into the financial assurance mechanism; and
- Evidence of liability coverage for third-party damages.

In addition, the Department requests that a facility submitting financial data also include a copy of its current closure plan.

A facility which has submitted a change-of-status request to the Department before February 13, 1984, but which has not been granted change of status by that date:

- will not be required to meet 310 CMR 30.900 requirements unless the Department determines, after a site visit, that the facility is subject to closure or post-closure requirements. At that time, the Department may order compliance with 310 CMR 30.900;
- will be required to certify to the Department that it will not accumulate more than 1,000 kg. of hazardous waste for a period greater than 90 days; and
- will be subject to all applicable 310 CMR 30.000 interim status standards other than financial responsibility.


William F. Cass
Director

Commercial Disposal Co., Inc.

P.O. Box 304
West Springfield, Ma. 01090
Service 737-1129 Office 737-3244

SOLID AND LIQUID WASTE

February 13, 1984

Mr. Pete Mokrezsky
D.E.Q.E.
Division of Hazardous Waste
436 Dwight Street, 4th Floor
Springfield MA 01103

Dear Pete:

The Phase II regulations require a storage facility to show financial assurance, insurance evidence of liability coverage for sudden and non-sudden occurrences (third party) and a closure plan certified by a registered engineer.

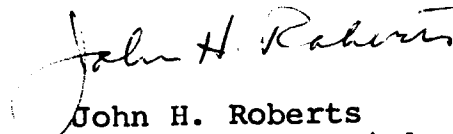
Find enclosed the certification of closure by a registered engineer, Mr. Gary R. Swanson, P.E. The insurance policies to cover the above mentioned are forthcoming.

DIVISION OF

FEB 15 1984

HAZARDOUS WASTE

Sincerely yours,



John H. Roberts
Hazardous Materials Manager

JHR/mt

Closure Plan & Cost Estimate received on 2/13/84

CLOSURE PLAN

Stored on site in above-ground tanks (4) is water soluble oils and oils, i.e., crankcase, hydraulic, etc. Capacity is 14,000 gallons of which can be disposed of at either of two locations; Connecticut Waste Oil, Meriden, Ct or National Oil Service, Branford, Ct. These facilities both have tankers.

Commercial Disposal Company, Inc. has portable pressure washers that can accomplish decontamination of tanks and disposal of any contaminated soil surrounding tank areas.

(Rinse³)

Lab analysis are taken on a per application basis, thus insuring absolute knowledge of materials.

Commercial Disposal would transport contaminated soil in 55-gallon 17H barrels to Recycling Industries, Braintree, Ma. (Disposal facility).

Contaminated water and cleaners if necessary would be transported via vacuum truck to Connecticut Waste Oil, Meriden, Ct.

Barrels held in storage for reclamation would be picked up by C.M. Labs, Portland, Maine. After reclamation, C.M. Labs would return reclaimed materials to generators, maximum amount - 40 barrels.

or Chem. Waste Mgmt.

Barrels for disposal to Recycling Industries held in storage in semi-trailer would be transported to Braintree, Mass. for final disposition - maximum amount 80 barrels.

Closure then would be submitted in writing to D.E.Q.E. and certified by a professional engineer. Estimated closure time, one working week.

ETI/Gary R. Swanson
PROFESSIONAL ENGINEER

PHONE 413-527-4333
EAST STREET
SOUTHAMPTON, MASS. 01073

February 10, 1984
C-383

Commercial Disposal Co., Inc.
149 Wayside Avenue
West Springfield, Mass. 01089

Gentlemen:

In accordance with the requirements of 310 CMR 30.903 I hereby certify that I have examined your storage needs and find that, when closure would be most expensive, (period of maximum inventory) the estimated closure cost is Twenty Thousand Dollars (\$20,000).

Cost is based upon projected bulk oil storage quantities in the proposed secondary containment facility, and disposal of drums of hazardous waste by 80-drum truck load lots in accordance with the transport and disposal cost figures (in bulk quantities) you have provided:

160 drums liquid @ \$55 ea.	\$ 8,800
160 drums solid @ \$35 ea.	5,600
24,000 gals. waste oil @ \$0.15 ea.	3,600
Cleanup:	
100 hrs. labor @ \$15	1,500
misc. supplies	500

Total Estimated Cost of Closure (1984 dollars) \$20,000

Your closure plan will have to be updated to reflect the quantities I have provided herein.

Very truly yours,


Gary R. Swanson, P. E.

GRS;gs

ACORD

THIS CERTIFICATE DOES NOT

MATTER OF INFORMATION ONLY AND CONFERS NO RIGHT TO

LIMITS UPON THE CERTIFICATE HOLDER

NAME AND ADDRESS OF AGENCY

Towne Insurance Agency Inc
369 Walnut Street
Agawam, MA 01001

COMPANIES AFFORDING COVERAGES

COMPANY LETTER **A** The Travelers Indemnity CompanyCOMPANY LETTER **B**COMPANY LETTER **C**COMPANY LETTER **D**COMPANY LETTER **E**

NAME AND ADDRESS OF INSURED

Commercial Disposal Co., Inc.
115 Wayside Avenue
West Springfield, MA 01089

This is to certify that policies of insurance listed below have been issued to the insured named above and are in force at this time. Notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the insurance afforded by the policies described herein is subject to all the terms, exclusions and conditions of such policies.

COMPANY LETTER	TYPE OF INSURANCE	POLICY NUMBER	POLICY EXPIRATION DATE	Limits of Liability in Thousands (000)		
					EACH OCCURRENCE	AGGREGATE
A	GENERAL LIABILITY	650-356F843-4-IND-83	10/5/84	BODILY INJURY	\$	\$
	<input checked="" type="checkbox"/> COMPREHENSIVE FORM					
	<input checked="" type="checkbox"/> PREMISES—OPERATIONS					
	<input type="checkbox"/> EXPLOSION AND COLLAPSE HAZARD					
	<input type="checkbox"/> UNDERGROUND HAZARD					
	<input checked="" type="checkbox"/> PRODUCTS/COMPLETED OPERATIONS HAZARD					
	<input checked="" type="checkbox"/> CONTRACTUAL INSURANCE					
	<input checked="" type="checkbox"/> BROAD FORM PROPERTY DAMAGE					
	<input checked="" type="checkbox"/> INDEPENDENT CONTRACTORS					
	<input checked="" type="checkbox"/> PERSONAL INJURY					
	AUTOMOBILE LIABILITY			BODILY INJURY (EACH PERSON)	\$	
	<input type="checkbox"/> COMPREHENSIVE FORM			BODILY INJURY (EACH ACCIDENT)	\$	
	<input type="checkbox"/> OWNED			PROPERTY DAMAGE	\$	
	<input type="checkbox"/> HIRED			BODILY INJURY AND PROPERTY DAMAGE COMBINED	\$	
	<input type="checkbox"/> NON-OWNED					
	EXCESS LIABILITY			BODILY INJURY AND PROPERTY DAMAGE COMBINED	\$	\$
	<input type="checkbox"/> UMBRELLA FORM					
	<input type="checkbox"/> OTHER THAN UMBRELLA FORM					
	WORKERS' COMPENSATION and EMPLOYERS' LIABILITY			STATUTORY	\$	
	OTHER					
A	Closure Insurance	650-356F843-4-IND-83	10/5/84	\$20,000		

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES

Rubbish Removal Including Completed Operations.

Cancellation: Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 10 days written notice to the below named certificate holder, but failure to mail such notice shall impose no obligation or liability of any kind upon the company.

NAME AND ADDRESS OF CERTIFICATE HOLDER

Commonwealth of Mass.
Dept. of Environmental Quality Engineering
1 Winter Street
Boston, MA 02108

DATE ISSUED February 15, 1984

AUTHORIZED REPRESENTATIVE



ANTHONY D. CORTESE, Sc. D.
Commissioner

The Commonwealth of Massachusetts
Executive Office of Environmental Affairs
Department of Environmental Quality Engineering
Division of Hazardous Waste
One Winter Street, Boston, Mass. 02108

March 5, 1984

Notice of Violation

Dear Interim Status Facility Owner or Operator:

The Commonwealth of Massachusetts Phase II Hazardous Waste Regulations which became effective October 15, 1983, require that all interim status hazardous waste facilities meet certain financial responsibility requirements. This is to notify you of your firm's violation of these regulations (310 CMR 30.000).

One of these regulations, 310 CMR 30.901 (1), states that the owner or operator of each existing facility shall, no later than February 13, 1984, submit to the Department evidence of a financial mechanism meeting all applicable requirements of 310 CMR 30.900 (hazardous waste financial responsibility requirements);

- a) 30.903 - Current closure cost estimate
- b) 30.904 - Financial assurance for closure
- c) 30.905 - Current post-closure cost estimates
- d) 30.906 - Financial assurance for post-closure
- e) 30.908 - Liability requirements (sudden and non-sudden insurance)

Failure to submit the required financial mechanism or a written request for change of status (Attachment 2), within 21 days of receipt of this Notice of Violation, will result in this Department initiating enforcement action against your firm.

If you have any questions concerning this Notice of Violation, contact George Hailer or Janet Hartke of the Division of Hazardous Waste, Licensing Branch at (617) 292-5837 or 292-5823.

Very truly yours,

Steven DeGabriele
Acting Deputy Director
Licensing and Enforcement Branch

SD/dh
Attachments
cc: Deputy Regional Engineer
Local Hazardous Waste Coordinator
CERTIFIED MAIL
RETURN RECEIPT REQUESTED

PS Form 3811, July 1982

● **SENDER:** Complete items 1, 2, 3, and 4.
Add your address in the "RETURN TO" space on reverse.

(CONSULT POSTMASTER FOR FEES)

1. The following service is requested (check one).
- ☐ Show to whom and date delivered \$
- ☐ Show to whom, date, and address of delivery .. \$
2. ☐ **RESTRICTED DELIVERY** \$
(The restricted delivery fee is charged in addition to the return receipt fee.)

TOTAL \$ _____

3. ARTICLE ADDRESSED TO:

Commercial Disposal Co., Inc.
17 Town Way
Worx Springfield, MA 01089

4. TYPE OF SERVICE:

- ☐ REGISTERED ☐ INSURED
- ☒ CERTIFIED ☐ COD
- ☐ EXPRESS MAIL

ARTICLE NUMBER

P480-507-612

(Always obtain signature of addressee or agent)

I have received the article described above.

SIGNATURE ☐ Addressee ☐ Authorized agent

Bill Bugo

5. DATE OF DELIVERY

3-9-84

POSTMARK
(may be on reverse side)

6. ADDRESSEE'S ADDRESS (Only if requested)

7. UNABLE TO DELIVER BECAUSE:

7a. EMPLOYEE'S INITIALS

FK

RETURN RECEIPT

RECEIVED
JUL 18 1984
DIV. OF HAZARDOUS WASTE

Re: West Springfield-
Division of Hazardous Waste-
Commercial Disposal Co., Inc.

10. Section 30.580 - inadequate closure plan.

also observed inspection that
Company, Inc. had storage of hazardous waste in excess of the design capacity authorized in its Part A permit under Parts 265.73 and 270.71 as contained in 40 CFR, the code of Federal Regulations. A violation of 40 CFR, Part 265 constitutes a violation of Regulation 310 CMR 30.004 - Transition Provisions for Interim Status Facilities.

Finally, Commercial Disposal Company, Inc., has failed to obtain a site assignment as required under Massachusetts General Laws, Chapter 111, Section 150E.

You or your representatives are requested to attend an administrative conference at the Western Regional Office of the Department of Environmental Quality Engineering, 436 Dwight Street, Springfield, Massachusetts on June 29, 1984 at 10:00 A.M. The purpose of this conference will be to discuss what action Commercial Disposal Company, Inc. will take in order to comply with the Regulations.

Should you have any comments or questions related to this matter, please contact this office.

Very truly yours,



Stephen F. Joyce
Deputy Regional Environmental Engineer
of Air & Hazardous Materials
Western Region

SFJ/CG/gm

hrp associates
engineering & geology

June 28, 1984

Mr. Steven F. Joyce
Deputy Regional Environmental
Engineer of Air and Hazardous
Materials, Western Region
Commonwealth of Massachusetts
Department of Environmental Quality Engineering
436 Dwight Street, Fourth Floor
Springfield, Massachusetts 01103

Dear Mr. Joyce

Please be informed that HRP Associates, Inc., has been retained by Commercial Disposal Company, Inc., of 149 Wayside Avenue, West Springfield, Massachusetts to provide assistance in the preparation of plans and programs which will comply with the directives of the Notice of Violation issued on June 25, 1984. It is our intent to submit draft copies of the following documents to your Department within 30 days for your review and comment:

Waste Analysis Plan;
Personnel Training Plan;
Facility Inspection Plan;
Contingency Plan;
Operating Plan; and
Closure Plan and Closure Cost Estimates.

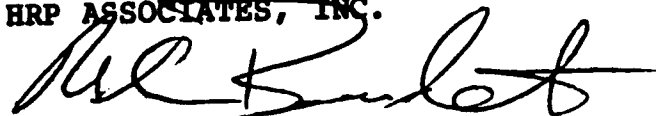
*storage
reducing capacity?*

All documents will be designed to achieve compliance with Massachusetts and Federal Hazardous Waste Regulation.

In the interim, if I can be of any further service or provide you with any additional information, please do not hesitate to contact me. I am looking forward to meeting with you in the future.

Sincerely yours,

HRP ASSOCIATES, INC.

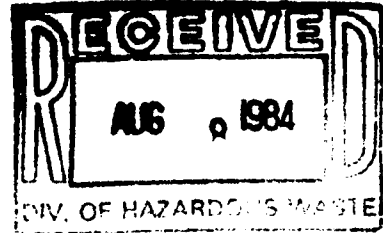


Mark C. Possidento, P.E.
Manager, Engineering Services

cc: John Roberts
Commercial Disposal Company, Inc.

post office box 732 • new britain, ct. 06050 • (203) 827-0004

WRIGHT & MOETIRKE
COUNSELLORS AT LAW
20 BEACON STREET
BOSTON, MASSACHUSETTS 02108
(617) 720-3500



August 6, 1984

Mr. David R. Danker
Shawmut First Bank
127 State Street
Springfield, Massachusetts 01103

Re: Commercial Disposal Co., Inc.

Dear Mr. Danker:

As Russell Omar may have mentioned to you, Larry Stone of Commercial Disposal Co., Inc. has contacted your bank about certain financial assurance documents that his company is required to prepare and submit to the Department of Environmental Quality Engineering pursuant to 310 CMR 30.000, the hazardous waste regulations. First, Commercial Disposal must obtain a Letter of Credit in the amount of Thirty Nine Thousand Five Hundred Dollars (\$39,500.00), the amount deemed necessary to guarantee proper closure of the company's hazardous waste storage facility. In addition, Commercial Disposal must create a Standby Trust into which the Letter of Credit funds can be transferred in the event that demand is made on the Letter of Credit by DEQE.

Mr. Omar has indicated that Shawmut is willing to issue the Letter of Credit and serve as trustee under the Standby Trust, and I am enclosing copies of both documents for your review. The language is taken from the regulations and cannot be modified. Because the Standby Trust and Letter of Credit require that you certify that the language is identical to that found in the regulations, I am enclosing a copy of the pertinent portions of the regulations as well. The Letter of Credit should be transcribed on the bank's stationery; the Trust need not be.

I am sure you will have some questions about these documents, and you should feel free to call me. In addition, this office is presently working with Shawmut on an identical matter; we are dealing with Trudy Barnes, whom I understand is responsible for reviewing all such documents. If you would like, I will have a copy of these documents hand-delivered to her for review.

Mr. David R. Danker
August 6, 1984
Page Two

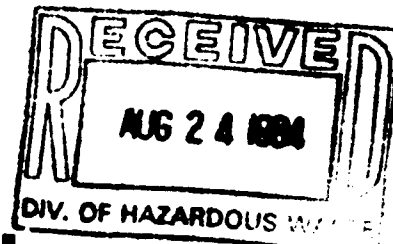
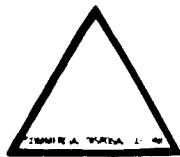
Because these documents must be submitted immediately, I would appreciate your prompt attention to this matter. Thank you for your consideration.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'Francis S. Wright', with a large, stylized flourish at the end.

Francis S. Wright

FSW:ec
Enclosures
cc: Larry Stone



Commercial Disposal Co., Inc.

P.O. Box 304
West Springfield, Ma. 01090
Service 737-1129 Office 737-3244

SOLID AND LIQUID WASTE

August 21, 1984

Commonwealth of Massachusetts
Department of Environmental Quality Engineering
Division of Hazardous Waste
One Winter Street
Boston, MA 02108

Certified Mail - Return Receipt P 626 279 693
Attn: Janet Hartke, Assistant Planner

Dear Miss Hartke:

This letter will serve as follow up to our recent phone conversations and personal visits to your office.

Our phone conversation on August 6, 1984 concluded that you required five items from Commercial Disposal Company, Inc. to be in compliance with hazardous waste regulations 310 CMR 30.000.

To be specific they are as follows:

1. Closure Plan - 310 CMR 30.580 through 30.586. The closure plan for our facility was updated and hand delivered to you on August 8, 1984. The closure plan was updated by hrp associates, Post Office Box 732, New Britain, Conn.
2. Cost Estimation for Closure 310 CMR 30.903. The updated closure cost estimate was hand delivered to you on August 8, 1984. This was also prepared by hrp associates and certified by an independent Massachusetts registered engineer.
3. Financial Assurance for Closure 310 CMR 30.904. The financial assurance for closure was completed by establishing a closure trust fund. The trustee is Shawmut First Bank. A closure letter of credit in the amount of thirty nine thousand five hundred dollars was obtained from Shawmut First Bank (No. 0729). Both items were hand delivered to you on August 15, 1984.

✓
COMMERCIAL

INDUSTRIAL

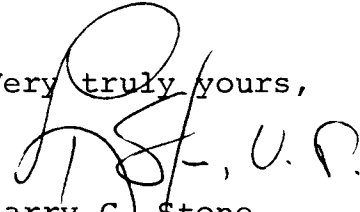
MUNICIPAL

4. Liability Requirements 310 CMR 30.908 coverage for sudden accidental occurrences, Commercial Disposal Company is now in the process of obtaining this insurance. Our present insurance carrier has declined to provide us with this coverage and due to high amounts required we have asked several agents to obtain quotes for us. We have one quote as of this date and we are awaiting a quote from another agent. We hope to satisfy this requirement by August 31, 1984.

5. Liability Requirements 310 CMR 30.908 coverage for non-sudden accidental occurrences. As stated above we are awaiting quotes from insurance agents on this insurance. It is our understanding that once Commercial Disposal Company, Inc. demonstrates to the Department that we have secondary containment for our storage facility, we will no longer be required to have this coverage. 310 CMR 30.901, Item 1, Letter B. We also hope to satisfy this requirement by August 31, 1984.

I hope this letter covers the items we have discussed to your satisfaction. If you require any additional information please feel free to contact me.

Very truly yours, .


Larry G. Stone
Vice President

c.c. Stephen F. Joyce

LGS/mt



Certificate of Insurance

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES LISTED BELOW.

NAME AND ADDRESS OF AGENCY

QUAKER AGENCY OF MA., INC.
390 Main Street
Worcester, MA 01608
(617) 755-6210

COMPANIES AFFORDING COVERAGES

COMPANY LETTER **A** NATIONAL UNION INSURANCE COMPANY

COMPANY LETTER **B**

COMPANY LETTER **C**

COMPANY LETTER **D**

COMPANY LETTER **E**

NAME AND ADDRESS OF INSURED

COMMERCIAL DISPOSAL CO. INC.
P. O. Box 304, 17 Town Way
WEST SPRINGFIELD, MA 01089

This is to certify that policies of insurance listed below have been issued to the insured named above and are in force at this time. Notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the insurance afforded by the policies described herein is subject to all the terms, exclusions and conditions of such policies.

COMPANY LETTER	TYPE OF INSURANCE	POLICY NUMBER	POLICY EXPIRATION DATE	Limits of Liability in Thousands (000)		
					EACH OCCURRENCE	AGGREGATE
	GENERAL LIABILITY <input type="checkbox"/> COMPREHENSIVE FORM <input type="checkbox"/> PREMISES—OPERATIONS <input type="checkbox"/> EXPLOSION AND COLLAPSE HAZARD <input type="checkbox"/> UNDERGROUND HAZARD <input type="checkbox"/> PRODUCTS/COMPLETED OPERATIONS HAZARD <input type="checkbox"/> CONTRACTUAL INSURANCE <input type="checkbox"/> BROAD FORM PROPERTY DAMAGE <input type="checkbox"/> INDEPENDENT CONTRACTORS <input type="checkbox"/> PERSONAL INJURY	10/1 <i>Only Evidence of Liability Insurance received to date</i>		BODILY INJURY	\$	\$
	PROPERTY DAMAGE			\$	\$	
	BODILY INJURY AND PROPERTY DAMAGE COMBINED			\$	\$	
	PERSONAL INJURY			\$		
	AUTOMOBILE LIABILITY <input type="checkbox"/> COMPREHENSIVE FORM <input type="checkbox"/> OWNED <input type="checkbox"/> HIRED <input type="checkbox"/> NON-OWNED			BODILY INJURY (EACH PERSON)	\$	
	BODILY INJURY (EACH ACCIDENT)			\$		
	PROPERTY DAMAGE			\$		
	BODILY INJURY AND PROPERTY DAMAGE COMBINED			\$		
	EXCESS LIABILITY <input type="checkbox"/> UMBRELLA FORM <input type="checkbox"/> OTHER THAN UMBRELLA FORM			BODILY INJURY AND PROPERTY DAMAGE COMBINED	\$	\$
	WORKERS' COMPENSATION and EMPLOYERS' LIABILITY			STATUTORY	\$	(EACH ACCIDENT)
A	OTHER POLLUTION LEGAL LIABILITY	PLL 11 77154	8/6/85	5,000,000 each occ 10,000,000 agg		

DESCRIPTION OF OPERATIONS TO WHICH COVERAGE APPLIES

SUDDEN AND NONSUDDEN ACCIDENTAL OCCURRENCES

Cancellation: Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 60 days written notice to the below named certificate holder, but failure to mail such notice shall impose no obligation or liability of any kind upon the company.

NAME AND ADDRESS OF CERTIFICATE HOLDER

Commissioner
Dept. of Environmental Quality Engineering
Commonwealth of MA
Boston, MA 02108

DATE ISSUED

August 29, 1984

James I. Tropea
AUTHORIZED REPRESENTATIVE

AUG - 8

THE QUAKER AGENCY

OF MA. INCORPORATED

390 Main Street, Worcester, Ma 01608
(617) 755-6210 (800) 252-8679 Telex 951-827

Correspondents at Lloyd's

August 7, 1984

Mr. Tom Coppola
The Towne Insurance Agency, Inc.
369 Walnut Street
Agawam, MA 01001

RE: Richard E. Gagnon & Larry G. Stone

Dear Tom:

This will confirm our conversation of yesterday, August 6, 1984 and based on our discussion, I have bound coverage for the above insured for limits of 5/10 Mil at an annual premium of \$20,375.

National Union has assigned the following policy #: PLL 11 77 154.

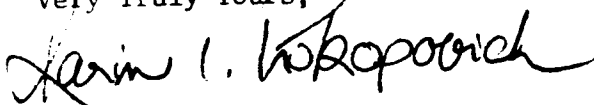
Please have the enclosed application completed and signed. This document becomes part of the policy.

As I previously advised you, coverage is provided on a "claims-made" basis for gradual pollution - one location. Retro-active coverage is date of inception until completion of the satisfactory survey, conducted by a engineering firm lined by National Union. The above quoted premium includes the fee for survey.

I am also attaching a copy of the policy wording.

Should you have any questions, please do not hesitate to contact me.

Very Truly Yours,



Karin I. Prokopovich
Vice President

enclosure

KIP/ss

MEYER BROTHERS, HANDELSMAN & ADELETTI, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
130 MAPLE STREET
SPRINGFIELD, MASSACHUSETTS 01103
(413) 739-7355

A. MEYERS, C.P.A.
MAURIN MEYERS, C.P.A.
BENND MEYERS, C.P.A.
RALD F. ADELETTI, C.P.A.
GART D. MEYERS, C.P.A.
JAMES G. ROLANDINI, C.P.A.
JAMES B. CALNAN, C.P.A.
SYDNEY HANDELSMAN, C.P.A.

To the Stockholders and Board of Directors of
Commercial Disposal Co., Inc.

We have reviewed the accompanying balance sheets of Commercial Disposal Co., Inc. as of August 31, 1983 and 1982, and the related statements of income and retained earnings, and changes in financial position for the years then ended, in accordance with standards established by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Commercial Disposal Co., Inc.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an examination in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

Meyer Brothers, Handelsman & Adeletti, P.C.
Certified Public Accountants

October 14, 1983